

NHamp
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B515
1979/80



Annual City Report

Berlin, New Hampshire

For the fiscal period July 1, 1979 - June 30, 1980



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Annual City Report

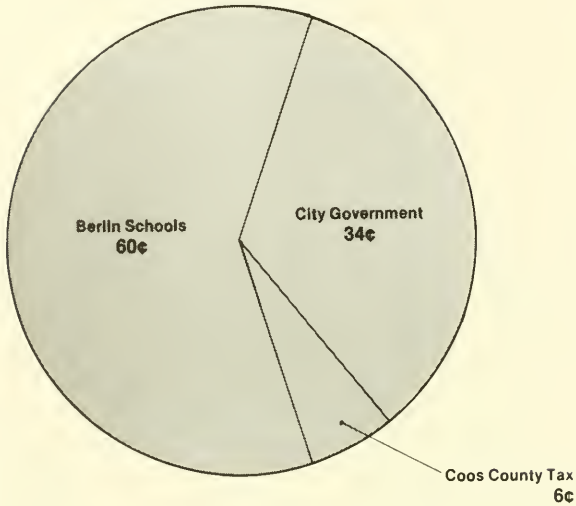
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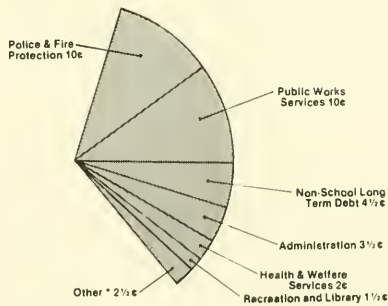


YOUR 1980 PROPERTY TAX DOLLAR

THE TOTAL "TAX DOLLAR PIE"



CITY
GOVERNMENT'S
34¢ SHARE OF
THE "PIE"



* Other includes ambulance, street lighting, airport, abatements and sundry accounts

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MAYORS OF THE CITY OF BERLIN

Hon. Henry F. Marston
Hon. John B. Noyes
Hon. Frank L. Wilson
Hon. Fred M. Clement
Hon. John B. Gilbert
Hon. George E. Hutchins
Hon. Fremont D. Bartlett
Hon. Daniel J. Daley
Hon. George F. Rich
Hon. Eli J. King
Hon. J. A. Vaillancourt
Hon. Eli J. King
Hon. Edward R. B. McGee
Hon. W. E. Corbin
Hon. O. J. Coulombe
Hon. Daniel J. Feindel
Hon. Arthur J. Bergeron

1897-1899
1899-1900
1900-1901
1901-1902
1902-1905
1905-1908
1908-1910
1910-1915
1915-1919
1919-1924
1924-1926
1926-1928
1928-1931
1931-1932
1932-1934
1934-1935
1935-1938

Hon. Matthew J. Ryan
Hon. Aime Tondreau
Hon. Carl E. Morin
Hon. George A. Bell
Hon. Paul A. Toussaint
Hon. Aime Tondreau
Hon. Guy Fortier
Hon. Laurier A. Lamontagne
Hon. Edward L. Schuette
Hon. Dennis Kilbride
Hon. Norman J. Tremaine
Hon. Earl F. Gage
Hon. Norman J. Termaine
Hon. Sylvio J. Croteau
Hon. Laurier A. Lamontagne
Hon. Leo G. Ouellet

1938-1939
1939-1943
1943-1946
1946-1947
1947-1950
1950-1957
1957-1958
1958-1962
1962-1965
1965-1966
1966-1968
1968-1970
1970-1972
1972-1976
1976-1978
1978

CITY MANAGERS OF THE CITY OF BERLIN

Stanley Judkins
Joseph Burke
James C. Smith
Michael Donovan

1962-1966
1970-1973
1973-1978
1978-



MAYOR'S ANNUAL REPORT

The past year was a most interesting and progressive one. We made great strides in accomplishing all three City Council objectives --

1) **Industrial Development.** We replaced all jobs lost through the Converse closure and witnessed the sale of Brown Company to James River Corporation. For a period of time, we had an unemployment rate better than that of the State of New Hampshire -- and we forecast another 400 new jobs in the next six months.

2) **Revitalization.** We observed major progress in many areas as follows:

a) We finalized the plans and decisions of the East Side Arterial and the new South Bridge which will get truck traffic off Main Street.

b) We started construction on our Downtown Revitalization Project.

c) We made major progress in repaving our streets as the sewer project nears completion next year.

d) We made a major effort to make our buildings more energy efficient.

3) **Taxes.** Again this year, we were able to lower our taxes slightly below last year's while giving our employees a 7% raise.

As to next year, it is our hope to increase our industrial development efforts and to complete the major community revitalization efforts now in progress. We also hope to look in our Water Department problems and to continue a stable tax rate.

Overall, I see an extremely good, progressive year for Berlin in 1981.

Leo G. Ouellet
Mayor



MUNICIPAL OFFICERS

City Manager
City Comptroller
Chief Assessor
City Clerk
Tax Collector
Personnel Director
City Attorney
District Court Judge
Treasurer
Police Chief
Fire Chief
Health Officer
Building Inspector
Overseer of Public Welfare
Recreation Director
Librarian
Superintendent of Schools
City Engineer
Public Works Director
Water Works Superintendent
Community Development Director
Economic Development Director
Airport Manager
Cemetery Trustees

Michael L. Donovan
Aline Boucher
Robert Peabody
Olivette Dumas
L. Laurier Rousseau
Vacant
James J. Burns
Wallace Anctil
Robert Aulie
Paul Morin
Norman LaCroix
Robert Delisle
Fernand Villeneuve
Maurice A. Belanger
Mitch Berkowitz
Inez Hamlin
John Doherty, Jr.
Vacant
Maurice Wheeler
Albin Johnson
Jeffrey Taylor
Roland Sherman
Roland Lambert
Donald Sloane, Janet King,
Oscar Rosenberg

1980 CITY MANAGER'S REPORT

Fellow Citizens of Berlin,

This annual report is somewhat symbolic of the overall goal of our municipal government -- "to be able to do more with less". High inflation combined with pressures from the public to lower property taxes are forcing municipal government in all towns and cities to find better ways to do the same job, with fewer real dollars. For the first time, the City of Berlin Annual Report is being mailed to all property owners; but, our total cost for the report is lower than the previous years because of less elaborate graphics, fewer photos, and the use of lower grade paper. Hence, we receive wider distribution at lower cost, which is one small symbolic step towards "doing more with less".

Nineteen hundred and eighty was a tough year, full of controversy for local government in Berlin. Several unpopular, but necessary, actions had to be taken and scores of our fellow citizens voiced their objections to these actions:

1. **Sewer Billing** was initiated in order to pay for the operation of the wastewater treatment plant and new sewer system. Sewer billing is mandated by the federal government as the only legal way to pay for the operation of these new facilities. The average Berlin homeowner now pays about \$125 annually in sewer billings.

2. **Uniform Revaluation** of all taxable property occurred, in compliance with a New Hampshire Board of Taxation order. Berlin had not been revalued since 1966, and the resulting shift of burden from the Brown Company and Public Service Company of New Hampshire to residential taxpayers made the City Council's reduced tax rate insignificant to over 85% of our taxpayers, who received substantially higher tax bills.

3. **The Berlin Mills Bridge** had to be permanently closed to vehicular traffic.

4. **Water Bills** increased dramatically as the Board of Water Commissioners attempted to grapple with inflation, dwindling reserve funds and the costly impact of the sewer project.

5. **Sewer Construction** continued to plague the City. As we enter 1981 the streets of Wards I and III remain unrepaired and sewer construction in Ward IV is only partially complete. Only Ward II is complete.

6. **Layoffs** of municipal workers became a reality in the Fire Department and at City Hall as the City Council reacted to public pressures for lower tax bills. Positions were eliminated through attrition in the Public Works, Police and Recreation Departments and at City Hall.

For many, the above unpopular matters dominated the year, but, in fact, many positive, progressive things also took place in 1980.

For Example:

- The Church Street booster pump project was completed with funds provided by the City Council and Community Development Program, thereby solving a significant water pressure problem in the Ramsey Hill area.

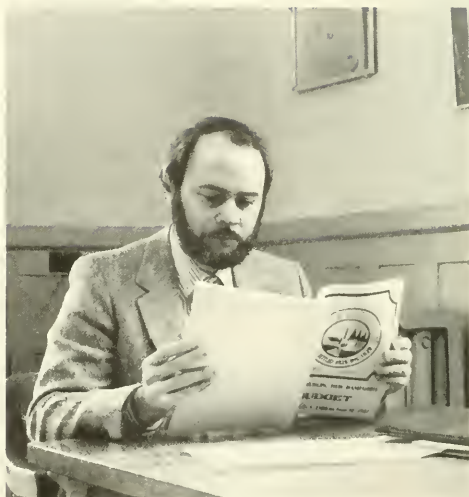
- Energy conservation programs were implemented in all municipal buildings, and a special bulk oil purchase plan saved taxpayers over \$25,000 in fuel costs in the winter of 1979-80.

- Federal grants totalling over three million dollars were received for the construction of the new south bridge.

- Downtown revitalization began with the groundbreaking for the Green Square Plaza project and joint development of a landscaped park by the Berlin Cooperative Bank and the Recreation and Parks Department.

- Other federal commitments totalling over a million dollars were made for future downtown revitalization projects.

- Other lengthy negotiations, large tax suits brought by the Brown Company against their 1978 and 1979 property tax valuations were dropped.



City Manager, Michael L. Donovan

- Groundbreaking for the St. Regis Academy elderly housing project took place; and, a vacant school which could have become a prominent eyesore will now be an attractive building providing sorely needed elderly housing while adding to the tax base.

- Local efforts to improve Route 115, which provides regional access to Interstate 93, took a major step forward.

- BEDCO and the Berlin Industrial Development and Park Authority continued their successful industrial development efforts by bringing three small new industries to Berlin.

Other portions of this annual report describe in more detail the activities of the operating departments of the City of Berlin. I hope the people of Berlin appreciate the effort to achieve wider distribution of the annual report, and, in any case, we would appreciate hearing your response to it.

Respectfully submitted,

Michael L. Donovan
City Manager

ASSESSOR'S REPORT

The City of Berlin recently underwent a revaluation effective April 1, 1980. The contract for revaluing Berlin's 4800 parcels was awarded to the United Appraisal Company. Work commenced in July, 1979 and was completed on April 15, 1980. The informal hearings were then held and the necessary changes in valuation made by the appraisers.

As the statistical breakdown below illustrates, the gross valuation of the City for Tax Year 1980 is \$175,682,216. The resultant tax (mill) rate, computed using the net valuation, is .0293 or \$29.30 per thousand dollars of valuation.

The Assessor's office has allowed 18 Blind Exemptions, 504 Elderly Exemptions, and 1 Water and Air Pollution Control Exemption for this tax year.

SUMMARY INVENTORY OF TAXABLE PROPERTY

April 1, 1980

Real Estate (Land & Improvements)	135,812,450	
Factory Buildings	30,211,966	
Electrical Plants	9,657,800	
GROSS VALUATION		175,682,216
Blind Exemptions	260,700	
Elderly Exemptions	4,702,467	
Water and Air Pollution Control Exemption	1,752,966	
TOTAL EXEMPTIONS		6,716,133
NET VALUATION		168,966,083

Respectfully Submitted,
Robert A. Peabody, Jr.
 Clovis E. Morin
 John R. Gothreau
 Board of Assessors



Robert A. Peabody, Assessor of Berlin

CITY CLERK'S REPORT

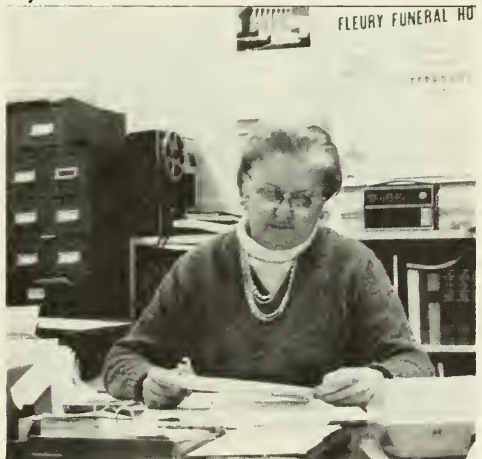
JULY 1, 1979 - JUNE 30, 1980

The City Clerk attends all City Council meetings, public hearings, writes the minutes and correspondence, prepares agendas, notices of hearings, records Ordinances and Resolutions passed, and all correspondence in connection with the meetings indexed and filed. Files and indexes financing statements, sales and mortgages; records marriages, births, deaths. Letters were also mailed to all new parents to bring certificates of new births for certification and City Seal to be affixed on same. Copies of all vital statistics were forwarded to the Department of Vital Statistics at Concord. Registers cars, trucks, trailers, campers, etc. Issues licenses for the following: dogs, pool tables, bowling alley, junk dealers, taxi, taxi drivers, photographers, theater and dances. Cemetery lots are sold and deeds issued and recorded; orders issued for digging of all graves. Monthly labor reports mailed to State. Elections also come under the City Clerk, who prepares the city ballots, warrants, has them printed, delivers them to the polls, and receives them after election. Accepts new voters registrations during the course of the year. Mails or delivers absentee ballots at election time to all requests. The City Clerk also acts as an agent for the Fish & Game Department.

SUMMARY OF CITY CLERK'S ACTIVITIES:

Motor Vehicle Permits	9606
Financing Statements	430
Termination Statements	61
Pool Table Licenses	03
Bowling Alley Licenses	01
Junk Dealer's Licenses	03
Taxi Licenses	02
Dog Licenses	491
Photographers' Licenses	05
Theater License	01
Births	199
Marriages	96
Deaths	183
Dance Licenses	02

Respectfully submitted
Olivette M. Dumas
 City Clerk



City Clerk, Olivette Dumas.

BERLIN PUBLIC SCHOOLS

ANNUAL REPORT 1979-1980

This report is a summary of the comprehensive annual report prepared by the Superintendent of Schools for the Berlin Board of Education for the school and fiscal period of July 1, 1979, through June 30, 1980. The comprehensive report is in the public domain, and the school department will make it available to interested citizens.

Because the annual report attempts to summarize the activities of the largest City service, it is by nature general and statistical. The report is based on information obtained from administrators and teachers and runs the entire gamut of the educational system from kindergarten to grade 12. In addition to providing information on the academic programs, it also comments on concerns such as energy conservation, facilities planning, and collective bargaining negotiations with labor unions. In addition to the reports of the specific educational programs, I would like to highlight two general areas of importance and concern for both the Berlin Public Schools and the City of Berlin.

The first area worth commenting on is the fact that during the period covered in this report, the Berlin Public Schools were affected by personnel changes of tremendous significance at the administrative level. Superintendent Lawrence W. Dwyer retired in June 1979 after a 19 year tenure as Superintendent of Schools. In addition to Superintendent Dwyer, a number of other critical administrative positions were affected by retirement. The vocational director, the director of guidance and special education, and the director of food services also retired. Despite the loss of important and competent personnel, the transition to new administration went very smoothly, in large part, due to the outstanding cooperation given by the retiring administrators to the new administration and to the continuing support of the members of the Board of Education.

The second area of general concern to the Berlin schools was the continued reduction of the school budget and the accompanying belief by some members of the school department that education is not as valued today as it was in the past. The budget reductions resulted in the loss of some critical programs, e.g. the alternative education program, the distributive education program and the severe reduction of other programs, e.g. music and some athletics and activities. It is not the purpose of this report to make an argument for a larger budget. However, there is an obligation to point out the educational ramifications of budget reductions.

The total personnel in the school system for the year of this report was 250 people. This total includes people whose salaries have been funded outside the local budget and is a reduction of 11 people from the 1978-79 annual report.

The following statements are summaries in general terms of materials found in the school department's annual report:

ELEMENTARY

The focus of the elementary schools continues to be to provide strong, fundamental education to our youngest students. There were renewed efforts to build active and effective parent-teacher organizations. There were a number of evening meetings between elementary school teachers and parents in which interaction and participation continued to improve. The elementary schools continued to develop programs which encouraged school and student pride and which seemed to result in exemplary student behavior. Vandalism, a problem which has plagued many other school systems, was virtually non-existent in our elementary schools.

Reading and mathematical scores based on standard national examinations were substantially better than state and national averages, and these excellent scores are a testament to the strong teaching and effective administration which are present in Berlin Elementary schools.

The bilingual program remains an integral part of the school system and has been expanded to the sixth grade. Although the sports program has had some reductions because of budget constraints, the program retained wide participation and continues to be an important part of our elementary school programs.

JUNIOR HIGH

The Junior High School continues to be designated as a comprehensive junior high school and offers programs in both academic and vocational areas. The English, Social Studies, and Mathematics departments are continuing to work extensively on the New Hampshire State Accountability program and began testing in mandated testing areas. The loss of general music and the reduction in the activities program have caused some concern at the junior high school, and there is a fear that the physical plant is deteriorating and will need substantial work in the area of capital improvement particularly in regard to energy conservation.

SENIOR HIGH

One of the major activities at the high school this year has been the preparation for the accreditation renewal of the Berlin Senior High School by the New England Association of Schools and Colleges. This preparation has involved an extensive staff self-evaluation and the school has compiled staff, parent, and student opinion inventories relating to the quality of our educational offerings. Student achievement both in academic and vocational programs continues to be more than adequate and students' morale and behavior continues to be exemplary. Vandalism is well below state and national averages, and this speaks well of the cooperative efforts of the staff and students towards dramatically reducing instances of vandalism. A major concern of the high school continues to be to maintain the quality of the programs and of the school buildings in a period of budget restraints. The loss of the alternative education program and the virtual elimination of music during this year are the only negatives in what is an overall strong high school program.

OTHER ASPECTS

The Berlin Board of Education has continued the maintenance of the hot lunch program in all the public and parochial schools in the City with a daily participation of almost 1,900 students. Funding for this program comes from the federal government but the supervision, both financial and nutritional, is locally managed.

In vocational education, the school year 1979-80 marked the second full year of the center's operation since its designation as an area vocational center. The vocational education program continued to be supported enthusiastically by student enrollment selection both by Berlin and tuition students. The vocational program has generated significant revenues from the sending school districts and continues to receive commendations from the State Division of Vocational Education.

Special Education has undergone a reorganization under its new Director, Paul Lamoureux, and great improvements have been made in the programs that provide services for Berlin's handicapped students. The state and federal governments have unfortunately not provided the funds necessary to meet the cost of mandated programs, and one of our major concerns is that there seems to be a competition for funds between regular and special education programs. We have continued to receive educational services on a regional basis from North Country Educational Services. This organization provides educational services in the areas of speech, hearing, psychological testing, media services, and audio visual repair to all eight north country supervisory unions.

(Cont'd Pg. 7)

An effort to coordinate the curriculum on a system-wide basis was initiated during the 1979-80 school year. This effort has been concentrated in the mathematics and language arts areas with the eventual goal of better coordination of all educational offerings on a system-wide basis.

The 1979-80 school year also saw a major effort begun to better control energy costs. The Berlin School Department was awarded in excess of \$27,000 in federal funds in order to retrofit school buildings in an effort to conserve energy. Better energy management is a continuing objective of the Berlin Public Schools and is being coordinated by Assistant Superintendent, Alan Perrin.

In summary, the Berlin School Department believes that the 1979-80 school year continued the tradition of providing a sound education to Berlin's most valued asset, i.e. its children. There is, however, a justifiable fear that continued budget reductions would jeopardize our educational system.

Respectfully submitted,

John P. Doherty, Jr.

Superintendent of Schools

ADMINISTRATION

BERLIN BOARD OF EDUCATION:

John Vezina, Chairman
Jeannie Bosa/Carl Nolin*
Robert Dumont
Darrill Neal
Joseph Rozek

SUPERINTENDENT OF SCHOOLS:

John P. Doherty, Jr.

ASSISTANT SUPERINTENDENT:

Alan F. Perrin

DIRECTOR OF SPECIAL PROGRAMS:

Paul Lamoureux

PRINCIPALS:

Francis Bruni	Senior High
Anthony Urban	Junior High
Beverly Dupont	Marston & Bartlett Schools
Raymond Birt	Burgess School
Beverly Moffett	Brown School

* Replaced Jeannie Bosa in February 1980



Mountaineer forward attempts to move the ball out of danger.



Students working on a portrait in a high school art class

ECONOMIC DEVELOPMENT REPORT

THE LOCAL ECONOMY

Since July 1, 1979, the preparatory work reported in the last City Annual Report has been bearing fine fruit.

A. The verbally approved EDA Section 304 Grant to the City for funding and staffing the Economic Development Office was approved on August 11, 1979, providing \$72,000 Federal Funds and \$18,000 State Funds to cover Economic Development expenses from March 1, 1979 to September 30, 1980. Due to efficiency and frugality of operations, these grant funds will be sufficient to fund the office and staff expenses through March, 1981, twenty-four instead of eighteen months.

B. The coordination of our non profit Berlin Economic Development Council (BEDCO), the city's Berlin Industrial Development and Park Authority (BIDPA) and the Economic Development Office, together with full support from the Mayor and Council, City Administration and the State and Federal Governments are effectively offsetting the problems created by the national recession and high interest rates and development activity is continuing at a high level.

C. The problems and fears created by the pending sale of Brown Company to the James River Corporation have hopefully been resolved. Effective and responsible union response to non competitive cost factors in the towel and tissue converting operations has probably reversed the plans of the company to close or sell the Absorbant Products Division and this indication of our local workers willingness to responsibly cooperate in solving problems must be most encouraging to both Brown Company and James River Corporation.

D. With the successful attraction of five new employers (Altama Delta, American Skate, G.H. Bass Company, Caron Moc, and GMM, Inc.) which presently employ 412 city and area residents and have plans to expand to more than 1,000,

the loss of jobs from the closing of Converse has been fully offset and the city's economy is healthier due to these "stitching trades" jobs being provided by five firms rather than one. This diversification creates an economic safety factor not present before in that the loss of closing of one of these firms will not again jeopardize the entire economy of the city and area.

E. With these five new "stitching trades" firms in place, and Converse's loss now made up for, the city's economic development efforts have switched emphasis and are now concentrated on the attraction of smaller product and job diversified firms and the expansion of existing industries. Emphasis is being placed on attracting or helping firms with larger capital investment per job, products in the metals, wood, plastics and electronics fields, and higher paying and frequently more male jobs. The firms being looked for are more likely to be much smaller employers but ones with good potential growth in the future. To date these efforts have resulted in assisting with the purchase and continued operation of one local firm (Currier Graphics) and the attraction of three new firms (AMK Electronic, Northern Fabricators and Scanwood). While these firms presently only employ 14 people, their combined growth plans call for between 50 and 70 employees.

F. What have these new firms and employees meant so far to the local economy?

426 people working who weren't,
\$3,195,000 annual payrolls locally,
\$7,987,500 per year local impact on the area economy.

These results to date help support:

1,490 persons in the city and area,
\$2,308,000 annual retail sales,
204 retail, service and local government jobs,
\$1,750,700 annual bank deposits,
\$350,000 annual tax revenues.

Thus as can be seen from the above, basic manufacturing jobs are the true lifeblood of Berlin's economy and we are getting a transfusion. And remember, when these nine listed firms reach full projected employment of 1,050 or more, these results will be multiplied by 2.5, a truly major turnaround and impact guarantying the future economic health of the city and area.

Roland Sherman
Economic Development Director



BEDCO.

BERLIN

ECONOMIC DEVELOPMENT

COUNCIL, INC. REPORT

Since July, 1979, BEDCO has become an invaluable financing tool for Berlin's economic development efforts.

Legally, BEDCO was incorporated as a non-profit corporation on June 29, 1979, and its Internal Revenue Service Tax Exemption Determination was confirmed on September 20, 1979.

The U.S. Department of Commerce Economic Development Administration approved an initial \$750,000 Title IX Revolving Loan Fund Grant to BEDCO on September 27, 1979 and on October 30, 1979 approved an amendment to the grant providing \$80,000 EDA Section 304 funds and \$20,000 State funds, bringing the total original Revolving Loan Fund Grant to \$850,000. Due to the effective and successful use of this fund, on January 23, 1980, EDA invited BEDCO to apply for an additional \$500,000 of EDA Title IX funds for the RLF and on August 1, 1980, this new grant was approved with the condition that a \$125,000 local match be provided. The City of Berlin, the Industrial Development Authority and BEDCO (from earned interest) have committed to provide this required local match thus bringing the Revolving Loan Fund to a total of \$1,475,000.00.

First EDA Funds were received on December 17, 1979 and the balance of the initial \$850,000 state and federal grant funds were provided by May 9, 1980. The first portion of the local match for the Augmentation Grant was provided on June 23, 1980 and the first EDA grant funds on this added grant were received on October 17, 1980. Further local match and EDA grant funds are still to be received.

LENDING POLICIES

At present, BEDCO loan activities are restricted to manufacturing, wholesale or industrial service firms located in Berlin, existing or new. Loan sizes are governed by three factors; (a) the number of BEDCO dollars per new job or job saved (not to exceed \$5,000 per job); (b) the amount of equity provided by the borrower company (must be at least equal to the amount of the BEDCO loan); and (c) the ratio of BEDCO loan funds to the total project cost (cannot exceed 20%). The maximum loan term, except for real estate financing, is normally 5 years and the normal interest rate is 6%. BEDCO also has a loan guaranty program which operates slightly differently.

Projects to Date

M-1	American Skate Corporation - Loan \$400,000
M-2	Caron Moc, Inc. - Loan \$77,000
M-5	Currier Graphics, Inc. - Loan \$37,000
M-6	Northern Fabricators, Inc. - Guaranty \$70,000
M-7	Scanwood Ltd., Inc. - Loan \$50,000
RE-1	B.I.D.P. Authority (10,000 sq. ft. bldg.) - Loan \$172,000
RE-2	Altama Delta Corporation (Converse #2 purchase) - Loan \$85,000
RE-3	B.I.D.P. Authority (NYA bldg. expansion) - Loan \$32,500
RE-4	B.I.D.P. Authority (8,000 sq. ft. bldg.) - Loan \$208,000
Total Project Loans/Guaranties committed - \$1,131,500.00	

Principal Repaid to Date	\$ 41,115.00
Interest & Fees earned to Date	\$ 24,248.37



BEDCO Board of Directors and Loan Administration Board (LAB)

George Arsenaull
 Paul Campagna, LAB
 Lee Coulombe
 Richard Day
 * Edgar Dean, LAB
 John Doherty, President
 Michael Donovan, LAB
 Donald Duquette, Treas., LAB
 Edward Ferrari, Exec. Comm.
 Earl Gage
 * Lawrence F. Goss
 Mark Hamlin, 1st VP, LAB
 Eli Isaacson
 Richard Langlois, LAB
 Roland Leighton, LAB
 Joseph Ottolini
 Leo Ouellet, Exec. Comm.
 Richard Payeur, 2nd VP
 David Rosenberg
 Roland Sherman, Secy. & Asst. Treas.
 Albert Theriault
 Sylvio Theriault, Exec. Comm.

* Indicated LAB member not member of Board of Directors

** Indicates ex-officio member - NH Office of State Planning.

BERLIN'S BAROMETERS OF ECONOMIC HEALTH

1,200		12,000,000		24,000,000	
1,150	NEW JOBS 9 FIRMS	11,500,000		23,000,000	LOCAL ANNUAL ECONOMIC IMPACT NEW JOBS 9 FIRMS
1,100		11,000,000		22,000,000	
1,050		10,500,000		21,000,000	
1,000		10,000,000		20,000,000	
950		9,500,000		19,000,000	
900	PROJECTED ADDED JOBS BY 9 FIRMS IN PLACE OR COMMITTED	9,000,000	NEW DIRECT ANNUAL PAYROLLS 9 FIRMS	18,000,000	
850		8,500,000		17,000,000	
800		8,000,000		16,000,000	PROJECTED ADDED LOCAL ANNUAL IMPACT
750		7,500,000		15,000,000	
700		7,000,000		14,000,000	
650		6,500,000	PROJECTED ADDED DIRECT ANNUAL PAYROLLS	13,000,000	
600		6,000,000		12,000,000	
550		5,500,000		11,000,000	
500		5,000,000		10,000,000	
450		4,500,000		9,000,000	
400		4,000,000		8,000,000	
350	NEW PRESENT JOBS IN PLACE 8 NEW & 1 EXISTING FIRM ASSISTED TO DATE	3,500,000		7,000,000	
300		3,000,000		6,000,000	ANNUAL LOCAL IMPACT NEW JOBS 9 FIRMS PRESENT
250		2,500,000	DIRECT ANNUAL PAYROLLS 9 NEW FIRMS PRESENT	5,000,000	
200		2,000,000		4,000,000	
150		1,500,000		3,000,000	
100		1,000,000		2,000,000	
50		500,000		1,000,000	

BIDPA -

BERLIN INDUSTRIAL DEVELOPMENT AND PARK AUTHORITY REPORT

The City of Berlin, by ordinance passed September 15, 1975, reconstituted and formed the authority pursuant to N.H. RSA 162-G to act as the industrial facilities development arm of the City of Berlin, particularly in matters involving real estate and real estate financing. The members of the Authority are appointed by the Mayor, subject to confirmation by the City Council, and members serve for three year terms with one third of the terms expiring yearly.

The Authority presently owns five buildings in the city:
Berlin Mills Fire Station - 3,200 sq. ft.
NYA Building - 9,336 sq. ft. *
First (1975) Authority Building at the Industrial Park - 44,000 sq. ft.

Second (1979) Authority Bldg. at Industrial Park - 10,000 sq. ft. *
Third (1980) Authority Bldg. at Industrial Park - 8,000 sq. ft. *

All of these properties are under lease or have leases pending.

*Indicates 21,036 sq. ft. of new construction in 1979-1980 financed with loans from BEDCO.

The Authority also has a four year lease of the city owned King School Building and has the basement level under sub lease to GMM, Inc.

The Authority maintains close liaison with the City Council at all times and, before any property can be sold or built, the Authority must come before the City Council for passage of a formal resolution approving such transactions. The Authority is empowered to negotiate leases with appropriate industrial tenants without Council approval. Like BEDCO, The staff and secretarial services for the Authority are coordinated within and by the staff of the city's Economic Development Office, thus assuring coordination of purpose and function between the City, the Industrial Authority and BEDCO to provide maximum flexibility and impact.

AUTHORITY FINANCIAL STATUS AND CHANGES

7/1/79 6/30/80 Year Change

Assets

Current Assets	\$ 59,734	\$ 151,104	+\$ 91,370
Long Term Assets	8,771	1,541,836	+ 1,533,065
Fixed Assets	965,808	1,125,361	+ 159,553
Total Assets	\$ 1,034,313	\$ 2,818,301	+ \$ 1,783,988

Liabilities

Current Liabilities	127,400	240,302	+ 112,902
Long Term Liabilities	713,600	1,256,298	+ 542,698
Fixed Liabilities	-0-	594,841	+ 594,841
Total Liabilities	\$ 841,000	\$ 2,091,441	+ \$ 1,250,441
Net Worth	\$ 193,313	\$ 726,860	+\$ 533,547

Authority Membership

James Burnes (Alt.)
Maurice Caron (Alt.)
Yvonne Coulombe, Treasurer
Sylvio Croteau
Valmore Doucette
Robert Dumont
Donald Duquette
Michael Donovan (ex-officio)
Bernard Gallagher
Alfred Legere (Alt.)
Richard McLaughlin
Robert Olivier, Chairman
Leo Ouellet
Robert Theriault
Maurice Wheeler
Roland Sherman, Secretary



The BIDPA builds industrial buildings such as the above, for lease - purchase to new industries.

COMMUNITY DEVELOPMENT DEPARTMENT REPORT

JULY 1, 1979 THROUGH JUNE 30, 1980

The Community Development Department is responsible for the execution of programs which will correct identified needs within the city. This involves the preparation of funding applications to the federal government, the planning and engineering of projects to be undertaken, and the monitoring of actual construction. To date, working with City Council and other representatives of the community, several broad areas where improvements are needed in Berlin have been identified. These include Downtown Revitalization, Transportation, Housing, Economic Development, and Neighborhood Improvement. As noted below, progress has been made in all of these areas during 1979-1980.

DOWNTOWN REVITALIZATION

The Community Development staff has continued to work with representatives of the downtown business community to improve the city's retail shopping center. The staff was successful in securing additional funds for the proposed revitalization project, bringing the total budget available to \$750,000. An engineering firm has been hired to complete the actual design of the street, sidewalk, and parking improvements to be accomplished here. Work is scheduled to begin in the Green Square area in the fall of 1980, with the remainder of the area to be completed in the spring of 1981.

TRANSPORTATION

The major transportation project with which the CD staff has been associated during the past year has been the proposed South Bridge. This is a vital link in the development of an arterial roadway linking the Brown Company woodyards and several other East Side employment centers with New Hampshire 16. During the past year the CD staff has been successful in arranging funding for this \$3.8 million project. Engineering of the bridge and associated roadway improvements are well into final design. The land acquisition process necessary to construct the project has been started. It is anticipated that actual construction will begin in the winter of 1980-81. Upon completion, this project will yield major improvements to traffic flow and the general shopping environment in the city's downtown retail district.

HOUSING/NEIGHBORHOOD IMPROVEMENT

In the past year the primary thrust of the department's efforts in these joint areas has been on the city's East Side. Utilizing federal funds to subsidize the interest rates on loans made by local banks, the Community Development Department has been able to assist in the improvement of some 100 units of housing on the East Side. Not only have the residents of the immediate area benefited from this, but so have local contractors as well. A conservative estimate indicates that this program stimulated nearly a quarter of a million dollars in construction activity this past summer. All of this was handled by local contractors.

Also in the area of neighborhood improvement, Community Development funds and staff have been used to coordinate the development of the new Church Street Water Pumping Station. This will provide significantly improved pressure and service the homes in the Upper Hillside Avenue area of the city. During the period of major freeze-ups in the winter of 1978-79, some homes in this area were without water for as long as three weeks. This new pump will correct that situation.

Several Community Development initiated housing projects moved closer to occupancy in the past year. In June, construction started on the 41 unit St. Regis Academy elderly housing project. The adjacent Androscoggin Valley Hospital project with 62 similar units is slated for construction during 1980-81.

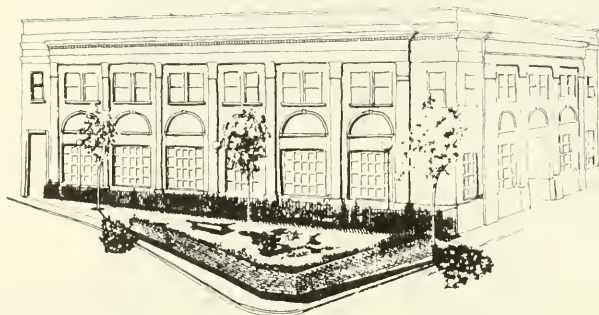
ECONOMIC DEVELOPMENT

In addition to the retail sector improvements noted above, the Community Development staff has worked closely with the city's Economic Development Office on several projects. Key among these in terms of increasing the area's attractiveness to new industries will be the provision of air service. The Community Development staff has gathered and presented material to the Civil Aeronautics Board requesting an air service link between Berlin and Boston. A final decision on that request should be made shortly.

FUTURE

All projects within the Community Development office go through a planning stage, an engineering stage, and a construction stage. While the last is the most obvious to the general public, a project cannot go forward without major investments of time and energy in the first two areas. While some projects have been going to construction on a fairly regular basis throughout the program's history, 1980-81 will offer major increases in construction activity. Both the South Bridge and Downtown Revitalization projects will be moving into that phase. While other projects will still be moving through the developmental stages, it should be a rewarding year for the community to see these two often discussed projects move to construction.

Jeffrey H. Taylor
Community Development Director



Artists rendering of new Green Square Plaza, which is step one of Berlin's Downtown Revitalization Program.

BERLIN CITY PLANNING BOARD REPORT

The State of New Hampshire's planning enabling legislation assigns the following basic responsibilities to local planning boards:

1. To publish a municipal master plan and plan and promote public interest in and understanding of it.
2. To make investigations and recommendations relating to the planning and development of the municipality.
3. To consult with and advise public officials, agencies and citizens with regard to carrying out the master plan and the development of the municipality.

During the past year, the Berlin City Planning Board met monthly in pursuit of the above responsibilities. Significant accomplishments included:

1. Continued review of the development of the proposed South Bridge;
2. Continued involvement in the development of plans for the revitalization of the downtown business district.
3. Review of the proposed East Side Arterial, with particular attention to the Napert Village and Upper Hutchins Street areas;
4. Continued work with the developers of the St. Regis Academy and Androscoggin Valley elderly housing projects to ensure their successful development;
5. Review of subdivision and other development proposals, including the proposed Fortier/Hillsboro Street subdivision and the St. Luke's medical facility at the Androscoggin Valley Hospital;
6. Review of the new pumping station for the improvement of water distribution in the Upper Hillside Avenue area;

7. Review of the proposed relocation of New Hampshire Route 110;

8. Review of "paper streets" within the community.

During the coming year, the City Planning Board will continue to plan the future of Berlin and make recommendations for orderly, well-planned, long-range development. The Board meets monthly at City Hall the first Thursday evening

PLANNING BOARD MEMBERS

Regular Members

Romeo Boulanger, Chairman
Mark Hamlin
Nicholas Darchik
Donald Sloane
John Bork
Norman Morin

Alternate Members

Carol Couture
Henry Cote
Richard Vaillancourt

Associate Members

Richard Poulin
Leo Ouellet
Lucien Dupuis
Leo Montminy
Anthony Harp
Roger Charron
Arthur McGuire
Donald Piper
Sylvio Laplante

Ex-Officio Members

Richard Payeur
Maurice Wheeler
Michael Donovan



WELFARE DEPARTMENT REPORT

The following statistics indicate the functions of this department for the fiscal year of July 1, 1979 - June 30, 1980.

CATEGORY	CASES	PERSONS	FAMILIES	SINGLES
Direct Assistance	132	290	73	59
Aid Furnished to Veterans and Their Families	36	109	28	8
Board and Care	10	10	--	10
Transfers to County	15	23	3	12
Dummer Case (Reimbursed by Dummer)	1	4	1	--
Old Age Assistance	18	18	--	18
Aid to Permanently and Totally Disabled	27	27	--	27
Intermediate Nursing Care	51	51	--	51
Total	290	532	105	185

Assistance rendered recipients was based on the State of New Hampshire welfare laws. This department also advised or referred other applicants to appropriate agencies for aid.

Respectfully submitted,
Maurice A. Belanger
Overseer of Public Welfare

LIBRARIAN'S REPORT

JULY 1, 1979 - JUNE 30, 1980

ACTIVITIES DURING THE YEAR

Summer Reading Program

"The Wise Old Owl" was the theme of the Summer Reading Program. The children received a feather for the owl on completion of their assignment. One hundred and sixty children registered and fifty-five completed the program by doing the required twelve assignments.

A party was held for those completing the program. Pastries made by the staff, munchkins and punch were served. Each child received their completed owl, and a burlap pencil case for their efforts. A film on Disney World was also shown at this time.

Book Week:

Thirty two classes visited the library during the weeks of October 29 to November 9, 1979.

Art Months:

The art program was held during the months of March and April. One hundred and twenty-five registered and seventy passed in projects. Cartooning was the theme of the program. The twelve best entries were given a memo board.

Story Hour:

Held every Thursday morning during July and August.

National Library Week:

Fine Forgiveness Week held in April every year.

Films:

A film is shown every Wednesday afternoon at 3:00 p.m. from September through June. The average attendance is 25 to 30 children.

Respectfully submitted:

Inez Hamlin, Librarian
Berlin Public Library

Board of Trustees:

Roberta Blais, Chairman
Nathalie Savchick
Lorraine Rivard



Berlin's young people make good use of our municipal library.

RECREATION AND PARKS DEPARTMENT REPORT

Providing leisure opportunities for an ever challenging community remained as our number one goal during the last fiscal year, 1979-1980. This challenge has become increasingly difficult since we entered the year without any additional budget increase and have had to rely on more of the programs bearing their own costs through fees and charges.

Yet, despite the difficult economic conditions, more people are taking advantage of the department offerings in each season. Our youth are making more use of the Recreation Center and subsequent programs including the out-of-town trips to various events. This was quite true of our summer programs and Jericho Lake Park. People are expecting this department to offer clean parks, special summer events, youth recreation and sports programs, unique events and a clean beach area, all for their own enjoyment and selected use. This expectation has been carried into our other seasonal programming as well. During the Fall of 1979, this department co-sponsored the first Energy Fair and celebrated Halloween with Berlin's largest haunted house in which 500 parents and children remembered the true spirit of this holiday. We also continued our commitment to the Special Populations in our community by co-sponsoring the weekly Friends Understanding Needs (F.U.N.) program with the North Country Association for Retarded and Handicapped Citizens.

The Winter 1979-1980 programming continued to offer the Berlin citizens many community based events including a traditional Christmas Skating Party and Bon-Fire and the expanded Jogging Program. Besides the programs offered, this department entered into a strict energy conservation program which ultimately reduced our electricity and oil consumption but did not sacrifice the additional gym time necessary for many community groups during the winter. One such group, the Papertown Pacers Square Dance Club, joined our efforts and donated a large ceiling fan to the department which has been installed for the 1980-81 heating season.

As Spring came, our plans for a complete solar greenhouse began taking shape. By the Memorial weekend, we were starting a variety of bedding plants for some of the downtown park areas including Public Service Park, the Library Planters, Cole Street Park and Jericho Lake Park as well.

Programs continued with our large Easter Egg Hunt and school vacation activities. Our department was honored when we were asked to set up and run a Special Olympics program for Retarded and Handicapped Citizens of the whole North Country.

The addition of our first Paw, Pedal and Paddle Race in June prepared people for one of our best recreation summers in years as was evident by the increase in our Tennis Tournament participation and general community interest in the department programs.

Looking ahead, our department will continue to improve our park lands and community facilities since they are in great demand and are one of our most important assets. Maintenance of our facilities must continue to help insure the quality facilities for the public's use. Programming will continue, however, new programs will have to be financially supported by their own participants.

We will continue our policy of working with community groups to provide additional recreational opportunities and, as always, seek our residents comments, ideas and help to provide Berlin with a reliable Recreation and Parks Department and an enjoyable quality of life.

Mitchell A. Berkowitz, Superintendent
Berlin Recreation and Parks



Summer Playground Special Event; The Magic Wagon.



Youths enjoying a summer day at Jericho Lake Park.

RECREATION AND PARKS COMMISSION

Diane Aube - Chairperson
Richard Huot
Gus Rooney
Ronald Reardon
Blaise Heroux
Carole Brown

BERLIN FIRE DEPARTMENT REPORT

The Fire Department is responsible for the protection of persons and property from fire. This includes fire prevention as well as fire fighting. The department is also responsible for electrical services and needs of all other city departments including the schools.

The total number of full time personnel is twenty eight, including the two electricians. In addition there are twenty four call men.

The department operates eleven vehicles; four pumps, one ladder truck, one tank truck, one jeep, one electrical utility truck, one bucket truck, the Chief's car and the fire inspection car.



The following is a brief summary of Fire Department activities from July 1, 1979 to June 30, 1980.

	DWELLINGS	VEHICLES	MILLS & FACORIES	SHEDS & GARAGES	BRUSH-GRASS DUMPS	MISC. *	FALSE ALARMS	TRAINING	INSPECTIONS W/STOVES & CHIM	CLUBS & STORES	TOTALS
JULY	3	4	1	1	15	9	4	5	15	1	58
AUGUST	7	2	1		5	11	17	2	8		53
SEPTEMBER	6	8	1	2	4	11	12	9	16	1	70
OCTOBER	7	2	2	1	5	15	7		17	1	57
NOVEMBER	11	4	2			6	13	9	6	3	54
DECEMBER	11	2	2		1	5	16		16	3	56
JANUARY	10	5	4	1	1	2	11	1	6		41
FEBRUARY	18	2			6	8	11	1	17	2	65
MARCH	18	5	2	1	2	4	11		14	2	59
APRIL	12	2	3	1	10	4	10	4	11	1	58
MAY	5	3			9	5	1		3	1	27
JUNE	10	1	1		9	7	7			1	36
	118	40	19	7	67	87	120	31	129	16	Grand 634 Total

*Includes: Recues, lock-outs, assisting other departments, school fire drills.

Other department activities: Inspections of Foster Homes, New Buildings and Rehabilitation construction, day care centers, elderly housing, nursing homes, factories and private clubs.

POLICE DEPARTMENT REPORT

JULY 1, 1979 - JUNE 31, 1980

The function of the Police Department is to prevent crime, apprehend those who have committed criminal acts and bring them before the courts. This department is also charged with enforcement of the laws and ordinances of the City, and control of traffic. Some of the departmental activities during the year include:

Complaints Investigated	1,142
Escorts: Banks, Post Office, etc.	49
Auto Accidents, Investigated	403
Railroad Cars checked	16
Animal Calls	40
Doors Found Unlocked-Owner Notified	187
Emergency Blood Run	16
Complaints on Dogs	279
Dogs to Pound	21
Dog Summons	12
Deaths Investigated	2
Fires Reported	3
Messages Delivered	4
Equipment Escorts	53
Assistance Given	31

INVESTIGATION OF CRIMES:

Assaults, Aggravated	6
Other Assaults	20
Burglary - Breaking and Entering	41
Auto Thefts	33
Drugs	41
Larceny	177
Malicious Damage	169
Robbery	1
Violation of Motor Laws	627
Driving While Intoxicated	50
Violation of Liquor Laws	13
Disorderly	29
Bad Checks	2
Interfering with Police Officers	6
Criminal Mischief	15
Criminal Threatening	5
Harassment by Phone	3
Criminal Trespass	3
Total Traffic Arrests, Including Summons	627
All Other Arrests, Held for Prosecution	281



Sgt. Gendron, Officer Pete Tremblay.



Berlin Police Officers with Drug Paraphernalia.

CITY OF BERLIN HEALTH DEPARTMENT REPORT

ANNUAL REPORT 1979 - 1980

INSPECTION SERVICE OF THIS DEPARTMENT

Zoning (see following page)

Housing (see following page)

MEDICAL-CLINICAL SERVICES

Number of office patients 594

Number of office visits 916

IMMUNIZATIONS GIVEN DURING THE YEAR

Oral Polio vaccine 313

D.T.P. injections 301

Measles, Mumps, Rubella vaccine 105

Mumps vaccine 2

T.B. tine test 132

T.B. Mantoux test 38

Immune Serum Globulin 15

CLINIC ATTENDANCE RECORD

Monthly immunization clinic 420

Orthopedic clinic 128

Cardiac clinic 37

Flu shots 271

PUBLIC HEALTH NURSING

Number of home nursing visits 1915

Number of home nursing patients 743

Number of Home Health Aide visits 312

Number of ambulance calls

in contract area 854

outside contract area 122

Number of school nursing visits 65

Number of school insp. by nurse 333

Number of children referred to

State Social Agencies 15

Number of adults referred to

State Social Agencies 11

Number of defects found at school 60

SPECIAL SCHOOL TESTING PROGRAMS

Maico hearing tests and retests 353

Eye test 1

T.B. test 32

RESPECTFULLY SUBMITTED

Board of Health

Edouard M. Dunais, M.D.

Philip Tremblay, Pharmacist

Robert A. Delisle

Health Officer



Getting ready to administer injection to Mrs. Jean Gionet at home.



Mrs. Priscilla Gazey, R.N., rendering nursing care to Mr. Henry Valliene at home.



Jeannette Lozier, R.N. gives hearing test to Catholic East school children.

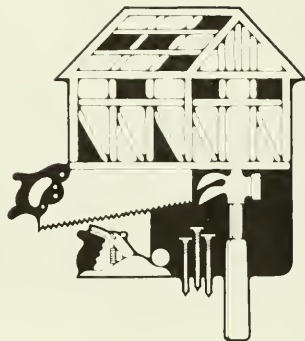
HOUSING INSPECTOR'S REPORT

JULY 1, 1979 - JUNE 30, 1980

Moderate Rehab.	6
Subsidy Loans	19
Rooming House Permits	24
Inspections upon Complaints	43
Student Housing	37
Units Inspected	230
Violations found	25
Violations corrected	24
Condemnations released	3
Units condemned	8
Progress inspections	25
Rooming House Units	109
Structures inspected	255

This report includes inspections conducted for the Berlin Housing Authority under the Section 8 Program and inspections for the Community Development Department in regards to home improvement and the upgrading of neighborhoods within defined areas in the City.

Norman G. Rollins
Housing Inspector



BUILDING INSPECTOR'S REPORT

JULY 1, 1979 - June 30, 1980

PERMITS ISSUED	TYPE	ESTIMATED COST
11	New Homes	\$434,200.
29	Garages & Carports	101,500.
122	Residential Alterations	322,130.
13	Residential Additions	43,800.
16	Residential Demolitions	4,700.
4	Commercial Buildings	561,000.
2	Commercial Additions	38,000.
24	Commercial Alterations	1,532,398.
4	Commercial Demolitions	14,000.
3	Industrial Alterations	--
8	Industrial Buildings	130,500.
3	Industrial Additions	33,200.
2	Industrial Demolitions	--
5	Swimming Pools	24,850.
20	Signs	21,846.
36	Siding	172,204.
13	Plumbing	--
195	Electrical	328,342.
7	Use Permits	--
517	Totals	\$3,762,670.

This report excludes estimated cost of construction projects at Brown Company.

Fernand Villeneuve
Building Inspector

ZONING BOARD REPORT

Public Hearings held	8
Appeals filed	16
Variances granted	12
Variances denied	4
Appeal cancelled	1

ZONING BOARD MEMBERS

Richard Poulin, Chairman
Ernest Guay, Secretary
John Scarinza
Harvey Blais
Denis Morin

ALTERNATE MEMBERS

Robert Boulanger
Ronald Goudreau
Roland Lamontagne

POLLUTION CONTROL DEPARTMENT REPORT

The Pollution Control Department was established in 1978. The department was created to administer and manage the operations of the treatment plant and its collection system; design, review, supervise and inspect construction projects; administrate a municipal building energy program; manage and operate the sewer billing program; prepare, index and file maps and construction drawings; and manage the sanitary landfill operations. Since its establishment, however, the department has mainly focused its attention on the coordination of the daily activities of the sewer project. Accomplishments in all these areas during the last year are listed below.

SEWER PROJECT

Contract One which involved the construction of the treatment plant was completed and turned over to the City on July 31, 1979. The first flow was received at the plant, thus signifying the beginning of a one week start-up operation, at the end of which the City took over complete operation of the plant.

Contract Two involves sewer line construction in the Ward Two area. All main line and house service work was completed this year. The overlay portion of the restoration program was also completed. The paving work which was performed on this contract represents a great deal of effort from the City Manager to resolve matters which have plagued this portion of the project since its start. The only remaining restoration items on this contract will be the reconstruction of sidewalks which have been damaged during construction. This work is scheduled to take place in the spring of 1981.

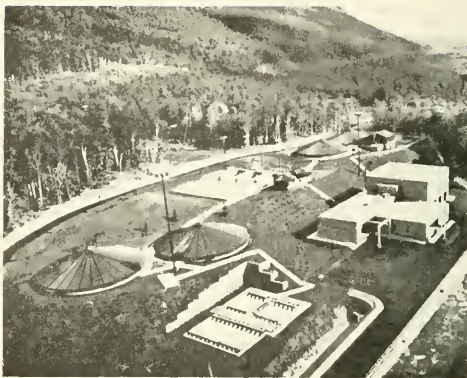
Contract Three, Five and Six includes Ward One and Three. All main line pipe work has been completed on these contracts. The contractors are presently working on completing the house service work. This work is expected to be complete by January of 1981. Beginning next spring we anticipate performing the clean-up work and overlay program. We plan to have these projects completed by fall of 1981.

Contract Four includes all of Ward Four. This contract has been delayed and is far behind schedule due to contract matters which are being resolved. Presently main line pipe is being installed and the contract is approximately 63% complete. We look to completing all pipe work next construction season and performing restoration work.

WASTEWATER TREATMENT PLANT

Start-up of the facility was on July 21 of 1979 with the City taking over full operation of the plant on July 28, 1979. The start-up of the facility went smoothly due to the foresight of the City fathers to hire a qualified Superintendent and personnel during the construction phase of this project. The plant met, and has exceeded, both its state and federal discharged permits within two weeks of start-up. The plant was officially dedicated in October of 1979. However, it has only averaged a 400,000 gallon per day flow for its first winter. As more pipeline work is completed, the flow has increased to over 1,000,000 gallons per day. The expected daily flow when the project is complete is 2,000,000 gallons per day.

The Start-Up Superintendent, Joel Goode, resigned from his position in August of 1980 and Tim LeVasseur, the Chief Operator was promoted to Superintendent. One maintenance position and two operators have been added to the plant's staff since start-up. An on-going training program has been offered to all personnel at the plant. As a result, Chuck McDowell, Rick Cantu, and Dennis Belleau have all completed certification for State Water Pollution Control Operators Grades 3, 2 and 1 respectively.



Waste Treatment Plant

ENERGY PROGRAM

The Pollution Control Department developed effective energy conservation programs for the municipal buildings. Energy consumption for all buildings was cut from 15%-25% during this year. The department applied for and received D.O.E. Grants to perform energy audits on selected municipal buildings. These reports recommend cost effective energy conservation measures which we will begin to implement in the next year.

SEWER BILLING

The City's first sewer bills were sent out in January of 1980. The sewer billing process is a result of cooperation between the Water Works Department and the Pollution Control Department. The Pollution Control Department spends a great deal of time preparing data for billings and coordinating these efforts.

The following is a summary of data for the 1979 year:

Billing Date	Warrent	Number of Bills
January	\$103,596.90	3565
April	\$113,109.09	3490

Average Bill Amount	Number of Abatement Requests
\$29.05	225
\$32.40	75

OTHER PROJECTS AND PROGRAMS

The Pollution Control Department coordinated and inspected the construction of the Main Street-Dead River Culvert, the extension of a sewer main on Charron Avenue, purchased a 4 Wheel Drive Dump/Snow Plow and Rotary Snow Remover for the Public Works Department, designed and installed a septic system for the Industrial Authority, and offers and conducts a training program for the Collection System Crew.

Acting City Engineer: Larry Wagner

BERLIN WATER WORKS

SUPERINTENDENT'S REPORT

Water consumption entering our distribution system from our two treatment facilities for year July 1, 1979 to June 30, 1980 was 1,303,480,700 gallons.

New six inch ductile iron cement lined pipe was installed to replace old two inch mains on Seventh Street and Hutchins (Napert Village) for 216 feet and 198 feet respectively.

Our maintenance crew repaired 68 broken street mains, 26 main valves, 21 service lines and curb stops, 81 hydrants, replaced 10 hydrants, repaired 81 meters, unplugged 398 meters, installed 45 new meters, cold patch and placed permanent pavement in 89 streets after repairs were performed, unthawed 228 service connections and repaired 16 services and 21 mains broken due to sewer construction.

A new roof was constructed on the Forbush Avenue water storage tank. The perimeter wood wall was reinforced with rubber sheeting and plywood. Tank was completely drained and cleaned. A security fence was placed around the tank.

At Godfrey Dam, the existing wood baffle box was reconstructed to prevent floating material from clogging the fine screens at the pipe inlet.

Replacement pumps for Cates Hill and Twelfth Street booster pumping stations were purchased and installed. Spare pump parts were ordered for Ramsey Hill, Second Avenue and Russian Hill booster pumping stations.

As a result of the March referendum, the practice of adding fluoride to our treated water ceased on March 4, 1980.

A water rate increase of 25 percent for water consumption and 20 percent for fire protection was voted by the Water Commissioners to become effective with July 1980 quarter billing. This increase did not allow for income to pay the March 1, 1980 interest payment of \$48,825.00 due on the Androscoggin treatment plant bonds. Payment was made by the City.

A new uniformed program of running water was started on December 19, 1979 and stopped on April 22, 1980. The program was successful and will be used again, if necessary.

A new meter maintenance program was developed and placed into operation.

With funding assistance from the City, a new booster pumping station was constructed on Upper Church Street to provide ample water to upper Hillside Avenue residents.

Our accounting system is being modified and developed to allow future computerization of the office records.

Sewer Contractors owe the Water Department a considerable amount of money for repairs to mains and services due to breaks caused by their construction and for other services requested.

Biological and chemical tests of our water supplies performed by the New Hampshire Water Supply and Pollution Control Commission indicated that our water sources are of the highest quality in the area.

The undersigned was retained by the Board of Water Commissioners on October 15, 1979. I wish to especially thank the Water Commissioners, Wayne Thompson, Catherine Pederson, as well as all other Water Works employees, and City Department Heads for their cooperation in providing information and assistance in making my job easier during the first few weeks of my employment.

The following served on the Board of Water Commission during the period of this report;

Romeo J. Theriault
Robert A. Gagliuso
Eli L. Isaacson
John D. Morton
Oliva A. Rousseau
Anthony B. Urban

Respectively submitted,

Albin D. Johnson, P.E.
Superintendent and Chief Engineer



Employees: Benoit Ouellette, Claude Morin, William Dussault, thawing frozen pipes.



Berlin Water Works Comptroller Catherine Pederson, Clerk Estelle Bell and Debbie Baillargeon.

PUBLIC WORKS REPORT

The Public Works Department purchased a new International 4 wheel drive truck with wing and plow.

Spring and Fall clean-up weeks produced 157 calls.

The department installed chain link fence on both sides of the Bridge Street Bridge for pedestrian safety, also at the Riverside Drive entrance, curbing, grass and walkway was installed.

Seventy-three (73) catch basins were repaired or rebuilt, and twenty-two (22) new manholes were installed.

243 lineal feet of drain lines were installed.

212 lineal feet of sewer lines were installed.

Salt usage was at an all time low-- 1,996 tons.

Sand for winter use, 430 tons.

The inside of the Public Works Garage was painted to help on the lighting.

Energy temperature controls were set at minimum. Windows covered with plastic, lights turned off when not needed.

The city purchased 1002 tons of Hot Top and Cold Patch.

Public Works crews laid 1200 lineal feet of curbing throughout the city.

Maurice Wheeler,
Director



Sanitation crew at work.



Public Works crew repairing surface water drain on Denmark Street

BERLIN HOUSING AUTHORITY REPORT

MODERATE REHABILITATION

Within four months of financially settling and closing out the Cole Street Urban Renewal Project, the Authority made application to HUD for the total number of Moderate Rehabilitation (MR) housing units allocated to non-metropolitan New Hampshire communities in fiscal year 1979. This application for 49 units was approved and the Authority currently is completing the preparatory work needed to carry out the newest of HUD's assisted housing programs. Implementation of the Section 8 MR program is expected to begin by May of 1980 and will be accomplished with the assistance and cooperation of the City's Community Development and Health Departments. Up to 18 months may be required to rehabilitate and place all 49 MR units under contract.

The MR program will be similar to the Existing Housing (EH) program currently being administered by the Authority that both Section 8 programs are designed to provide rental assistance to income-eligible families and elderly households through utilization of the community's existing housing stock. The MR program, however, is designed to achieve a greater amount of housing rehabilitation than normally is realized under the EH program and only those units which require a rehabilitation expenditure of at least \$1,000 will be brought into the MR program. In return for his/her housing rehabilitation investment, an owner who leases to an income-eligible family and maintains his/her property in a decent, safe and sanitary manner, will receive a rent which may be as much as twenty percent higher than the EH Fair Market Rents.



PUBLIC HOUSING/SECTION 8 BALANCE SHEET (AS OF DECEMBER 31, 1979)

ASSISTED HOUSING NOTES

With the addition of the MR allocation, the number of units in the Authority's assisted housing program has more than quadrupled in the past five years and now totals 230 units. Of these, 55 are traditional public housing units (units owned, managed and maintained by the Authority), 126 are Section 8 EH units and 49 are Section 8 MR units. All 55 public housing units are for the low-income elderly. Of the 175 Section 8 units, 94 are designated for occupancy by lower-income, non-elderly families and 81 are set aside for elderly households.

There will be a modest increase in the size of Berlin's EH program during 1980 with the result that by summer the number of EH units in the City will total 132.

During 1979, the City Health Department inspected 146 housing units and found that 24 of them did not meet the EH program's quality standards. Needed repairs were made by the owners of all but one of the 24 units.

The average housing assistance payment made monthly to private landlords on behalf of lower-income households participating in Berlin's EH program is \$111. (A housing assistance payment represents the difference between the gross rent being charged for a dwelling unit and that portion of the rent which an assisted family is required to pay.)

On the average, the Authority pays 57% of the total shelter costs of those households participating in the EH program and, at present, is making housing assistance payments to private owners at an annual rate of some \$168,000.

Robert Morin, Chairman
Clarence Welch, V. Chairman
Romeo Blouin, Treasurer
Albert Drouin, Asst. Treasurer
Romeo Boulanger, Commissioner
Donald Mangine, Director

ASSETS

CASH		
General Fund	\$14,037	
Petty Cash	\$100	\$14,137
ACCOUNTS RECEIVABLE		\$98
ADVANCES - REVOLVING FUND		1,982
INVESTMENTS		
General Fund		\$25,225
Security Deposits Fund		\$3,541
DEBT AMORTIZATION FUNDS		
HUD Annual Contributions		
Receivable		\$86,005
DEFERRED CHARGES		
Prepaid Insurance		\$2,479
LAND, STRUCTURES & EQUIPMENT		\$1,292,725
TOTAL ASSETS		<u>\$1,426,192</u>

LIABILITIES AND CAPITAL

LIABILITIES		
Accounts Payable		\$3,523
Notes Payable		\$1,074,000
Accrued Interest Payable		\$50,784
Payments in Lieu of Taxes		\$174
Prepaid Rents		\$621
TOTAL LIABILITIES		<u>\$1,129,192</u>
CAPITAL		
Operating Reserves	\$40,087	
Cumulative HUD Annual Contributions (net)	\$257,003	
TOTAL CAPITAL		<u>\$297,090</u>
TOTAL LIABILITIES AND CAPITAL		<u>\$1,426,192</u>

Honorable Mayor, City Council and City Manager
City of Berlin, New Hampshire

We have examined the financial statements of the various funds and the general long-term debt group of accounts of the City of Berlin, New Hampshire for the year ended June 30, 1980, presented on pages 25 to 40. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The financial statements of the Cemetery Trust Funds were not examined by us, or other certified public accountants, and are not included in the accompanying financial report. The financial statements of the Berlin Water Works are examined and reported upon separately by other certified public accountants and, accordingly, are not included in the accompanying financial report. The City has not maintained records of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the accompanying financial report.

Budgetary control over certain grants accounted for in the Special Revenue Funds is maintained on the basis of the fiscal periods of the grants. Accordingly, a Statement of Revenues, Expenditures and Encumbrances for those Special Revenue Funds for the year ended June 30, 1980 with budgetary comparisons is not presented as required by generally accepted accounting principles.

In our opinion, except for the effects of the matters discussed in the two preceding paragraphs and the effects of the change in accounting for encumbrances, with which we concur, the financial statements of the various funds and the long-term debt account group of the City of Berlin, New Hampshire referred to in the first paragraph present fairly the financial position of those funds at June 30, 1980 and the results of operations of such funds and the changes in financial position of the Industrial Development and Park Authority and Sewer Fund for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year after giving retroactive effect to the change, with which we concur, in the method of accounting for encumbrances outstanding as described in Note 11 to the financial statements.

Portland, Maine
September 5, 1980

Coopers & Lybrand

CITY OF BERLIN, NEW HAMPSHIRE
ALL FUND TYPES AND GENERAL LONG-TERM DEBT ACCOUNT GROUP

BALANCE SHEETS

June 30, 1980

	Governmental Fund Types				Proprietary Fund Type	Account Group
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds		
Assets:						
Cash	\$ 81,295					
Certificates of deposit	3,015,251			\$ 782,017		
Taxes receivable - delinquent	365,140					
Taxes receivable - current	46,740					
Accounts receivable	162,649			45,701		
Unbilled receivable					\$ 34,307	
Allowance for estimated uncollectibles	(46,048)				106,145	
Due from federal and state governments		\$207,283		729,517	(2,600)	
Mortgage note receivable (Note 6)					6,66~	
Net investment in direct financing lease (Note 6)					11,462	
Due from other funds	99,093	195,448	\$20,425	1,836,252		
Due from water department	48,825					
Prepaid expense	47,721					
Inventory (Note 7)					20,610	
Total current assets					176,681	
Investment property (Note 6)					441,414	
Mortgage note receivable (Note 6)					1,666	
Net investment in direct financing lease (Note 6)					607,424	
Wastewater treatment facility (Note 7)					20,508,724	
Less: Accumulated depreciation					(410,174)	
Amounts available in Debt Service Funds						\$ 20,425
Amounts to Be Provided for Retirement						
City						
State						
Total assets and amounts available and to be provided for retirement of general long-term debt	\$3,820,666	\$402,731	\$20,425	\$3,393,487	\$21,325,735	\$ 9,370,000

The accompanying notes are an integral part of the financial statements.

CITY OF BERLIN, NEW HAMPSHIRE
ALL FUND TYPES AND GENERAL LONG-TERM DEBT ACCOUNT GROUP

BALANCE SHEETS

June 30, 1980

	Governmental Fund Types			Proprietary Fund Type	Account Group
	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds	General Long-Term Debt
Liabilities:					
Federal aid anticipation notes payable (Note 9)					
Accounts payable	\$ 31,657	\$ 69,648		\$ 9,563	
Retainage payable	73,440				
Deferred revenue					
Current liabilities of notes payable				6,500	
Other liabilities and accrued expenses	251,424			12,000	
Taxes collected in advance	54,013				
Due to other funds	2,052,125	16,595		82,404	
Total current liabilities				<u>110,561</u>	
Notes payable				142,750	\$9,370,000
General long-term debt payable (Note 10)					<u>9,370,000</u>
Total liabilities	<u>2,462,659</u>	<u>86,243</u>		<u>253,311</u>	
Fund Equity:					
Contributed capital					
Retained earnings					
Fund balances:					
Reserved for encumbrances	97,630	133		20,676,443	
Reserved for appropriations carried forward	217,837	166,869		95,982	
Reserved for subsequent years' expenditures (Note 12)	891,831				
Unreserved:					
Designated for debt service			\$20,425		
Designated for capital projects	150,700	149,486		588,675	
Undesignated					
Total liabilities and fund equity	<u>1,358,007</u>	<u>316,488</u>	<u>20,425</u>	<u>21,072,424</u>	<u>\$9,370,000</u>
	<u>\$3,820,666</u>	<u>\$402,731</u>	<u>\$20,425</u>	<u>\$21,325,735</u>	

The accompanying notes are an integral part of the financial statements.

CITY OF BERLIN, NEW HAMPSHIRE

ALL GOVERNMENTAL FUND TYPES

STATEMENTS OF REVENUES, EXPENDITURES, OPERATING TRANSFERS
AND CHANGES IN FUND EQUITY

for the year ended June 30, 1980

	<u>General Fund</u> (Note 3)	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Capital Projects Funds</u>
Revenues:				
Local:				
Property taxes	\$4,712,122			
Resident taxes	75,050			
Other taxes	25,878			
Licenses, permits and fees	250,269			
Charges for services	75,123			
Interest income	641,128	\$ 171,956		
Fines and forfeits	17,362	8,226		
Other revenues	11,232			
Total local	5,808,164	180,182		
State shared revenues and grants	2,168,630	292,538	\$395,551	\$ 87,327
Federal:				
EPA grants				3,789,210
EDA grants				508,281
Other federal entitlements and grants				
Total revenues	<u>7,976,794</u>	<u>1,107,680</u>	<u>395,551</u>	<u>4,384,818</u>

CITY OF BERLIN, NEW HAMPSHIRE

ALL GOVERNMENTAL FUND TYPES

STATEMENTS OF REVENUES, EXPENDITURES, OPERATING TRANSFERS
AND CHANGES IN FUND EQUITY, Continued

	General Fund (Note 3)	Special Revenue Funds	Debt Service Fund	Capital Projects Funds
Expenditures:				
Current:				
General government	\$1,515,217	\$ 101,086		
Public safety	1,123,868	278,990		
Highways and streets	1,044,274	130,020		
Health	107,907	78,809		
Welfare	154,765	19,842		
Culture and recreation	194,378	13,773		
School department	3,392,745	688,494		
Debt Service:				
Redemption of serial bonds			\$ 755,000	
Interest on serial bonds			540,275	
Interest on federal aid anticipation notes				
Capital outlays		66,831		\$ 174,509
Total expenditures	<u>7,533,154</u>	<u>1,377,845</u>	<u>1,295,275</u>	<u>5,673,573</u>
Excess (deficiency) of revenues over expenditures	<u>443,640</u>	<u>202,555</u>	<u>(899,724)</u>	<u>(1,463,284)</u>
Operating transfers:				
Transfers in	8,762	1,728	723,614	135,579
Transfers out	(618,775)	(135,579)	174,975	
Transfer from Berlin Water Works				
Total operating transfers	<u>(610,011)</u>	<u>(133,851)</u>	<u>898,589</u>	<u>135,579</u>
Excess (deficiency) of revenues over expenditures and operating transfers	<u>(166,371)</u>	<u>68,704</u>	<u>(1,135)</u>	<u>(1,327,685)</u>
Fund equities, beginning of year, as previously reported	1,390,079	307,937	21,560	2,083,035
Restatements (Note 11)	<u>145,351</u>	<u>4,847</u>		
As restated	<u>1,535,430</u>	<u>312,784</u>		
Equity transfers in (out)	<u>(11,052)</u>	<u>(65,000)</u>		
Fund equities, end of year	<u>\$1,558,007</u>	<u>\$ 316,488</u>	<u>\$ 20,425</u>	<u>\$ 723,675</u>

The accompanying notes are an integral part of the financial statements.

CITY OF BERLIN, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS AND ENCUMBRANCES
BUDGET AND ACTUAL

for the year ended June 30, 1980

	Budget (Note 3)	Actual (Note 3)	Actual Over (Under)		Budget (Note 3)	Actual (Note 3)	Actual Over (Under)
Revenues:				Charges for services:	\$	\$	\$
Taxes:				Cemetery trusts	750	1,353	(750)
Property tax	\$4,712,122	\$4,712,122	-	Health department	35,000	48,936	13,936
Resident tax	75,050	75,050	-	Public works department	20,700	21,294	594
Other taxes	4,711	4,711	-	Fire department	500	4,118	3,618
	<u>4,791,883</u>	<u>4,791,883</u>	-		<u>58,250</u>	<u>75,691</u>	<u>17,441</u>
licenses, permits and fees:				District court fines and forfeits	22,000	17,362	(4,638)
Vehicle permits	235,000	237,167	2,167	Other:			
City clerk fees	2,000	2,007	7	General revenue sharing	410,000	378,978	(31,022)
Dog licenses	2,000	2,037	37	Interest on delinquent taxes	20,000	27,851	7,851
Boat licenses	1,500	1,500	-	Interest on delinquent taxes	42,000	62,000	20,000
Junk licenses	100	80	(20)	Uncommitted taxes	20,000	20,007	7
Boat licenses	12,667	3,920	(8,747)	Parks and recreation concessions	4,500	3,551	(949)
Restaurant licenses	200	200	-	EDA - Schools	19,075	19,075	-
	<u>259,967</u>	<u>253,909</u>	<u>(6,058)</u>	Other	3,000	8,297	5,297
Intergovernmental revenue:					<u>885,575</u>	<u>1,071,076</u>	<u>185,501</u>
Business profits tax	1,222,793	1,222,793	-	Total revenues	9,191,452	9,394,769	203,317
Rooms and meals tax	162,147	162,147	-	Transfers from other funds:			
Interest and dividends tax	116,176	116,176	-	City's share of vocational funds	35,000	35,000	-
Savings bank tax	46,500	46,500	-	Industrial development and			
Parking tax	1,454	1,454	-	Park Authority fund	48,000	48,000	-
National Forest land tax	29,743	22,100	(7,643)	Sewer use revenue	58,569	58,569	-
School department subsidies	338,079	411,692	73,613	Schools' capital improvements	65,000	65,000	-
School grants - federal and state	335,918	323,553	(12,365)	Total transfers from other funds	206,569	206,569	-
School - cafeterias	347,278	300,818	(46,460)	Total revenues and transfers from			
Debt service subsidy	79,447	79,447	-	other funds	9,598,021	\$9,601,338	\$203,317
Highway department subsidy	96,338	100,798	4,460	Transfer from fund balance	1,054,082	\$10,452,103	
Welfare department state funds	750	216	(534)				
Waste water - state - bond	395,551	395,551	-				
	<u>3,173,777</u>	<u>3,184,848</u>	<u>11,071</u>				

Continued

CITY OF BERLIN, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS AND ENCUMBRANCES -
BUDGET AND ACTUAL, Continued

	Budget (Note 3)	Actual (Note 3)	Encumbrances	Actual and Encumbrances Over (Under)
Expenditures and encumbrances:				
General government:				
City manager	\$ 41,700	\$ 41,568		\$ (132)
Mayor and city council	25,100	23,263		(1,837)
Finance department	47,506	47,451		(55)
City clerk	41,560	38,843		(2,717)
City treasurer	1,850	1,850		-
Tax collector	29,822	30,077		255
Assessors	21,760	20,386	\$ 147	(1,227)
Legal	12,500	8,689		(3,811)
Elections	7,550	6,450		(1,100)
City hall and other buildings	46,806	46,450		(356)
District court	15,919	18,902		2,983
Community development	31,076	27,056		(4,020)
Insurance	294,667	318,645		23,978
County tax	575,976	575,976		-
Interest on short-term borrowing	1,000	117,439		(1,000)
Discounts and abatements	205,977	209,255		(88,538)
Miscellaneous personnel costs	231,498	209,255		(22,243)
Revaluation	110,000	110,000		-
Contingent	55,000	60,389		5,389
Central services	6,731	4,795		(1,936)
Sundry	23,800	22,095		(1,705)
	<u>1,627,798</u>	<u>1,529,579</u>	<u>147</u>	<u>(98,072)</u>
Public safety:				
Police department	624,636	637,029	975	13,368
Fire department	587,090	590,500	569	3,979
Civil defense	2,925	2,314		(611)
Street lighting	94,500	94,219		(281)
Ambulance	62,000	60,000		(2,000)
	<u>1,371,151</u>	<u>1,384,062</u>	<u>1,544</u>	<u>14,455</u>
Highways and streets:				
Public works department	1,023,682	829,674	5,958	(188,050)
Capital improvements	448,233	293,488		(154,745)
Town road improvement	10,245	10,244		(1)
Airport	18,720	18,720		-
Pollution control	124,280	107,727	3,093	(13,460)
	<u>1,625,160</u>	<u>1,259,853</u>	<u>9,051</u>	<u>(356,256)</u>

CITY OF BERLIN, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS AND ENCUMBRANCES
BUDGET AND ACTUAL, Continued

	Budget (Note 3)	Actual (Note 3)	Encumbrances	Actual and Encumbrances Over (Under)
Expenditures and encumbrances, continued:				
Health	\$ 120,605	\$ 106,275	\$ 305	\$ (14,025)
Welfare	136,881	140,131		3,250
Culture and recreation:				
Recreation and parks	135,984	135,973	2,308	2,297
Library	62,909	60,662		(2,247)
	198,893	196,635	2,308	50
Education:				
School department	4,251,315	4,108,459	84,284	(58,572)
Total expenditures and encumbrances	9,331,803	8,724,994	97,639	(509,170)
Transfers to other funds:				
Debt Service Fund:				
Serial bonds	680,000	680,000		-
Bond interest	440,300	439,165		(1,135)
Total transfers to other funds	1,120,300	1,119,165		(1,135)
Total expenditures, encumbrances and transfers to other funds	\$10,452,103	9,844,159	\$97,639	\$ (510,305)
Excess of expenditures and transfers over revenues and transfers		\$ 242,821		

The accompanying notes are an integral part of the financial statements.

CITY OF BERLIN, NEW HAMPSHIRE
ENTERPRISE FUNDS
BALANCE SHEETS
June 30, 1980

CITY OF BERLIN, NEW HAMPSHIRE
GENERAL REVENUE SHARING FUND
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET, ENCUMBRANCES AND ACTUAL
for the year ended June 30, 1980

ASSETS	Industrial Development and Park Authority	Sewer Fund	Total	Budget	Expenditures	Encumbrances	Actual Over (Under)
Accounts receivable	\$ 49	\$ 34,348	\$ 34,397	\$140,000	\$140,000		
Allowance for estimated		(2,600)	(2,600)				
uncollectibles		106,145	106,145				
Unbilled receivables			6,467				
Mortgage note receivable (Note 6)	6,667						
Net investment in direct							
financing lease (Note 6)	11,462		11,462				
Inventory (Note 7)		20,610	20,610				
Total current assets	19,178	158,503	176,881				
Investment property (Note 6)	441,414		441,414	130,000	130,000		
Mortgage note receivable (Note 6)	1,666		1,666	140,000	108,978		
Net investment in direct							
financing lease (Note 6)	607,424		607,424				
Waste water treatment							
facility (Note 7)		20,508,724	20,508,724				
Less accumulated depreciation		(410,174)	(410,174)				
Total assets	1,050,504	20,098,550	21,149,054				
	\$1,068,682	\$20,257,053	\$21,325,735				

LIABILITIES AND RETAINED EARNINGS

Accounts payable	9,563	9,563
Other liabilities and accrued		
expenses	12,000	12,000
Current portion of notes payable	6,500	6,500
Due to General Fund	48,900	82,496
Total current liabilities	67,400	110,561
Notes payable	142,750	142,750
Total liabilities	210,150	253,311

Fund equity:

Contributed capital:	19,968,724	19,968,724
Capital grants:	(399,374)	(399,374)
Less amortization	19,569,350	19,569,350

City's contributions

	877,012	1,407,093
Retained earnings (accumulated		
deficit)	877,012	20,976,443
	(18,480)	95,981

Total fund equity

	858,532	21,072,424
Total liabilities and		
fund equity	\$1,068,682	\$21,325,735

The accompanying notes are an integral
part of the financial statements.

Amounts above are included in the General Fund Statement of Sources
and Uses of Financial Resources - Budget, Encumbrances and Actual on
Pages 7-10 of this financial report.

The accompanying notes are an integral
part of the financial statements.

CITY OF BERLIN, NEW HAMPSHIRE
INDUSTRIAL DEVELOPMENT AND PARK AUTHORITY
STATEMENT OF NET COST TO CARRY PROPERTIES
AND ACCUMULATED DEFICIT

for the year ended June 30, 1980

Expenses:	
Interest on general obligation bonds	\$ 32,700
Interest on long-term borrowing	4,851
Utilities	4,472
Other	<u>10,413</u>
Total carrying cost	<u>52,436</u>
Revenue:	
Payments in lieu of taxes	8,762
Rent	6,938
Interest on mortgage receivable	875
Interest on net investment in direct financing lease	<u>26,857</u>
	<u>43,432</u>
Operating transfer out	8,762
Net cost to carry properties	<u>(17,766)</u>
Accumulated deficit, beginning of year	(714)
Accumulated deficit, end of year	<u><u>\$ (18,480)</u></u>

The accompanying notes are an integral part of the financial statements.

CITY OF BERLIN, NEW HAMPSHIRE
INDUSTRIAL DEVELOPMENT AND PARK AUTHORITY
STATEMENT OF CHANGES IN FINANCIAL POSITION
for the year ended June 30, 1980

Uses of financial resources:	
For operations:	
Net cost to carry properties	\$ 17,766
Repayment of proceeds from general obligation bonds contributed as capital	15,000
Increase in net investment in direct financing lease	627,129
Additions to investment property	226,635
Reduction of long-term debt	<u>9,750</u>
	<u>\$896,280</u>
Sources of financial resources:	
Reduction in investment property	627,129
Contributions to capital in aid of construction	72,710
Decrease in mortgage note receivable	6,667
Decrease in net investment in direct financing lease	19,706
Proceeds from long-term debt	152,500
Decrease in working capital	<u>17,568</u>
	<u>\$896,280</u>
Changes in elements of working capital:	
Increase (decrease) in current assets:	(38)
Accounts receivable	11,453
Current portion of net investment direct financing lease	<u>11,425</u>
Increase (decrease) in current liabilities:	
Other liabilities	3,600
Current portion of long-term debt	6,500
Due to general fund	<u>18,893</u>
	<u>28,993</u>
Decrease in working capital	<u><u>\$ (17,568)</u></u>

The accompanying notes are an integral part of the financial statements.

CITY OF BERLIN, NEW HAMPSHIRE
SEWER FUND

STATEMENT OF CHANGES IN FINANCIAL POSITION
For the year ended June 30, 1980

Uses of financial resources:		
For operations:		\$ 392,640
Net loss		(410,174)
Less expenses not requiring working capital in the current period-depreciation		(17,534)
Repayment from capital-general obligation bonds	30,529	
Addition to wastewater treatment facility	20,508,724	
Increase in working capital	115,342	
Total sources of financial resources	<u>\$20,637,061</u>	
Sources of financial resources:		
Contributions to capital in aid of construction	20,529,334	
Equity transfer	<u>107,727</u>	
	<u>\$20,637,061</u>	
Changes in elements of working capital:		
Increase (decrease) in current assets:		
Accounts receivable, net	31,714	
Unbilled revenue	106,115	
Inventory	<u>20,610</u>	
	<u>158,503</u>	
Increase (decrease) in current liabilities:		
Accounts payable	9,563	
Due to general fund	<u>33,598</u>	
	<u>43,161</u>	
Increase in working capital	<u>\$ 115,342</u>	

CITY OF BERLIN, NEW HAMPSHIRE
SEWER FUND

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
For the year ended June 30, 1980

Revenue:		<u>\$322,940</u>
User charges		
Expenses:		
Depreciation	410,174	
Salaries and wages	170,764	
Travel	19,149	
Telephone	4,348	
Utilities	50,220	
Accounting and collections	14,948	
Other	<u>13,537</u>	
	<u>683,140</u>	
Operating Loss	<u>360,200</u>	
Nonoperating expense:		
Interest expense - general obligation bonds	<u>32,440</u>	
Net loss	<u>392,640</u>	
Add depreciation on fixed assets acquired by grants, entitlements, and shared revenues externally restricted for capital acquisition and construction that reduces contributed capital	<u>399,374</u>	
Increase in retained earnings	<u>6,734</u>	
Retained earnings, beginning of year	-	
Equity transfer in	<u>107,727</u>	
Retained earnings, end of year	<u>\$114,461</u>	

The accompanying notes are an integral part of the financial statements.

CITY OF BERLIN, NEW HAMPSHIRE
STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT PAYABLE AND INTEREST
June 30, 1980

	Original Issue	Int. Rate %	Maturity Date	Balance, July 1, 1979	Principal		Principal Payments		Interest	
					Principal Balance, June 30, 1980	Principal Payments	Principal Payments		Interest	
							Due Subsequent Years	Due 1981	Paid July 1, 1979 to June 30, 1980	Due Subsequent Years
<u>General Obligation Serial Bonds</u>										
School Bonds Outstanding:										
School building - 1971	\$ 2,250,000	4.8	1990	\$ 1,375,000	\$125,000	\$1,250,000	\$125,000	\$1,125,000	\$ 63,000	\$ 57,000
School building - 1971	950,000	5.7	1990	600,000	50,000	550,000	50,000	500,000	32,775	29,925
School building - 1974	175,000	6.6	1979	35,000	35,000				1,155	
	<u>3,375,000</u>			<u>2,010,000</u>	<u>210,000</u>	<u>1,800,000</u>	<u>175,000</u>	<u>1,625,000</u>	<u>96,930</u>	<u>86,925</u>
										<u>397,500</u>
Public Improvements Bonds										
Outstanding:										
Public improvements - 1966	300,000	4.0	1986	105,000	15,000	90,000	15,000	75,000	4,200	3,600
Public improvements - 1972	100,000	4.75	1982	30,000	10,000	20,000	10,000	10,000	1,425	950
	<u>400,000</u>			<u>135,000</u>	<u>25,000</u>	<u>110,000</u>	<u>25,000</u>	<u>85,000</u>	<u>5,625</u>	<u>4,550</u>
										<u>9,475</u>
<u>35</u>										
Fiscal year change bonds -										
1976	2,000,000	5.375	1986	1,600,000	200,000	1,400,000	200,000	1,200,000	80,625	69,875
										<u>193,500</u>
Wastewater treatment facility										
bond - 1978	4,540,000	5.2	1998	4,310,000	230,000	4,080,000	230,000	3,850,000	224,120	212,160
										<u>1,794,000</u>
Industrial park building -										
1974	450,000	8.0	1995	420,000	15,000	405,000	15,000	390,000	33,000	31,800
										<u>276,800</u>
Water filtration plant										
bonds - 1976	1,770,000	6.2	1995	1,650,000	75,000	1,575,000	75,000	1,500,000	99,975	95,325
	<u>\$12,535,000</u>			<u>\$10,125,000</u>	<u>\$755,000</u>	<u>\$9,370,000</u>	<u>\$720,000</u>	<u>\$8,650,000</u>	<u>\$540,275</u>	<u>\$500,635</u>
										<u>\$3,360,775</u>

e accompanying notes are an integral part of the financial statements.

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS,

1. Summary of Significant Accounting Policies:

A summary of significant accounting policies employed in preparation of the financial statements follows:

Fund Accounting

Financial activities are recorded in the individual funds and the account group described below, each of which is deemed to be a separate accounting entity. A statement of general fixed assets as of June 30, 1980 is not presented as records of their cost are not maintained.

General Fund

Transactions related to resources obtained and used for delivery of those services traditionally provided by a municipal government, which are not accounted for in other funds, are accounted for in the General Fund. These services include, among other things, general government, public safety, highways and streets, health, welfare, culture, recreation and schools.

Special Revenue Funds

Transactions related to resources obtained and used under certain federal and state grants and entitlements and from other sources, upon which restrictions are imposed, are accounted for in Special Revenue Funds. Examples of funds included are the Community Development Block Grants, General Revenue Sharing, Antirecession Fiscal Assistance and Comprehensive Employment and Training Act Funds.

Debt Service Fund

Transactions related to resources obtained and used for the payment of interest and principal on general long-term debt are accounted for in Debt Service Funds.

Capital Projects Funds

Transactions related to resources obtained and used for the acquisition, construction or improvement of major capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of general obligation bond issues and from federal and state grants. Included at June 30, 1980 are principally the Wastewater Treatment, East Side Arterial and School Building - Vocational Projects.

1. Summary of Significant Accounting Policies, continued:

Enterprise Funds

Transactions related to the acquisition, development and disposal of industrial land and facilities are accounted for in the Industrial Development and Park Authority Fund. Transactions related to the Wastewater Treatment Facility are supported by user charges and accounted for in the Sewer Fund.

General Long-Term Debt Group of Accounts

Unmatured long-term general obligation bonds payable are accounted for in the Long-Term Debt Account Group.

Basis of Accounting

The accounts of the General, Special Revenue, Debt Service and Capital Projects Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues and assets are recognized when measurable and available to finance operations of the year, and expenditures and liabilities are recognized when obligations are incurred by the City or in the case of judgments and claims against the City, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated.

Materials and supplies are considered expended when purchased and inventory is not reflected in the financial statements except in the Sewer Fund.

Interest on long-term general obligation bonds payable is recognized when it becomes payable. The City follows the policy of recording property and resident taxes on the accrual method and other General Fund revenue, such as motor vehicle permits, on a cash basis. Interest income is recorded as receivable and revenue as earned. Federal revenue sharing assistance is recorded as receivable and revenue as the entitlement occurs. Federal and state reimbursement grants are recorded as receivables and revenue as the related uses of financial resources are recorded.

The accounts of the Enterprise Funds are maintained and reported on the accrual basis of accounting.

Continued

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS, Continued

1. Summary of Significant Accounting Policies, continued:

Basis of Accounting, continued

Capital expenditures of the Industrial Development and Park Authority Fund are recorded as investments, and cost, which is not in excess of net realizable value, held for subsequent sale.

General obligation bonds supported by general revenues are obligations of the City as a whole and not its individual constituent funds. Accordingly, all unamatured obligations which are backed by the full faith and credit of the City are accounted for in the General Long-Term Debt Account Group.

General obligation bonds of the City issued for capital investment of Enterprise Funds are included in the General Long-Term Debt Account Group and are reflected as contributed capital of the Enterprise Funds.

2. Budgetary Accounting and Encumbrances

General governmental revenues and expenditures accounted for in the General Fund, Debt Service Fund and Community Development Grants, General Revenue Sharing, Intergovernmental Fiscal Assistance and Comprehensive Employment and Training Act Special Revenue Funds, are controlled by a total integrated budgetary accounting system in accordance with various legal requirements which govern the City's operations.

Appropriations in such funds are encumbered upon issuance of purchase orders, contracts or other forms of legal commitments. Even though certain goods and services have not been received, the transactions are accounted for as a use of budgeted appropriations in the year that the commitment is made.

Reconciliation of General Fund Revenues and Expenditures:

General fund revenues and expenditures reported in the Statement of Revenues, Expenditures, Transfers and Encumbrances - Budget and Actual are presented on the basis budgeted by the City. The amounts differ from those reported in conformity with generally accepted accounting principles in the Statement of Revenues, Expenditures, Operating Transfers and Changes in Fund Equity as follows:

	Revenues	Expenditures
Statement of Revenues, Expenditures, Operating Transfers and Changes in Fund Equity	\$7,976,794	\$7,533,154
School Grants and Cafeteria - reported in Other Programs Special Revenue Fund	624,371	624,371
General Revenue Sharing - reported in Special Revenue Fund	378,978	378,978
Amounts included in appropriated fund balance and reserved for encumbrances, beginning of year, net	19,075	83,630
State's share of Wastewater Treatment facility general obligation bonds reported in Debt Service	395,551	395,551
Transfer from Industrial Development and Park Authority Fund - reported in Debt Service Fund	48,000	48,000
Transfer from Sewer Fund - reported in Debt Service Fund	58,569	58,569
Operating transfers		610,711
Equity transfers	100,000	111,195
Statement of Revenues, Expenditures, Transfers and Encumbrances - Budget and Actual	\$9,601,338	\$9,844,159

Continued

CITY OF BERLIN, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS, Continued

6. Industrial Development and Park Authority, continued:

The mortgage note receivable bears interest at 7% and is repayable in quarterly principal installments of \$1,667, plus interest, to 1981.

On October 29, 1979 the 44,000 square foot building and land was leased to American Skate Corporation for 20 years with a purchase option of \$22,000 at the end of the lease term. The lease has been accounted for as a direct financing lease. The minimum lease payments to be received under this lease are as follows:

	Minimum Lease Payments
1981	\$ 46,800
1982	46,800
1983	46,800
1984	49,425
1985	52,175
Later	783,348
	<u>\$1,035,348</u>

7. Sewer Fund:

The Sewer Fund was established on January 21, 1980 to develop, implement and administer a system of user charges to assure that each recipient of wastewater treatment services pays a proportionate share of costs of operation, maintenance and capital recovery.

Inventory is stated at the lower of cost or market with cost determined by the first-in, first-out method.

The wastewater treatment facility is stated at cost. Expenditures have been recorded in the Wastewater Treatment Capital Project and capitalized in the Sewer Fund.

4. Retirement Costs:

Substantially all employees of the City participate in the State of New Hampshire Retirement System. Under this plan, police and firemen contribute 9.3% of annual compensation and all other employees contribute 4.6%. The City's contribution is based upon an actuarial valuation by the State of \$1,300,000 in 1980, \$1,400,000 in 1981, \$1,500,000 in 1982, \$1,600,000 in 1983, \$1,700,000 in 1984, \$1,800,000 in 1985, \$1,900,000 in 1986, \$2,000,000 in 1987, \$2,100,000 in 1988, \$2,200,000 in 1989, \$2,300,000 in 1990, \$2,400,000 in 1991, \$2,500,000 in 1992, \$2,600,000 in 1993, \$2,700,000 in 1994, \$2,800,000 in 1995, \$2,900,000 in 1996, \$3,000,000 in 1997, \$3,100,000 in 1998, \$3,200,000 in 1999, \$3,300,000 in 2000, \$3,400,000 in 2001, \$3,500,000 in 2002, \$3,600,000 in 2003, \$3,700,000 in 2004, \$3,800,000 in 2005, \$3,900,000 in 2006, \$4,000,000 in 2007, \$4,100,000 in 2008, \$4,200,000 in 2009, \$4,300,000 in 2010, \$4,400,000 in 2011, \$4,500,000 in 2012, \$4,600,000 in 2013, \$4,700,000 in 2014, \$4,800,000 in 2015, \$4,900,000 in 2016, \$5,000,000 in 2017, \$5,100,000 in 2018, \$5,200,000 in 2019, \$5,300,000 in 2020, \$5,400,000 in 2021, \$5,500,000 in 2022, \$5,600,000 in 2023, \$5,700,000 in 2024, \$5,800,000 in 2025, \$5,900,000 in 2026, \$6,000,000 in 2027, \$6,100,000 in 2028, \$6,200,000 in 2029, \$6,300,000 in 2030, \$6,400,000 in 2031, \$6,500,000 in 2032, \$6,600,000 in 2033, \$6,700,000 in 2034, \$6,800,000 in 2035, \$6,900,000 in 2036, \$7,000,000 in 2037, \$7,100,000 in 2038, \$7,200,000 in 2039, \$7,300,000 in 2040, \$7,400,000 in 2041, \$7,500,000 in 2042, \$7,600,000 in 2043, \$7,700,000 in 2044, \$7,800,000 in 2045, \$7,900,000 in 2046, \$8,000,000 in 2047, \$8,100,000 in 2048, \$8,200,000 in 2049, \$8,300,000 in 2050, \$8,400,000 in 2051, \$8,500,000 in 2052, \$8,600,000 in 2053, \$8,700,000 in 2054, \$8,800,000 in 2055, \$8,900,000 in 2056, \$9,000,000 in 2057, \$9,100,000 in 2058, \$9,200,000 in 2059, \$9,300,000 in 2060, \$9,400,000 in 2061, \$9,500,000 in 2062, \$9,600,000 in 2063, \$9,700,000 in 2064, \$9,800,000 in 2065, \$9,900,000 in 2066, \$10,000,000 in 2067, \$10,100,000 in 2068, \$10,200,000 in 2069, \$10,300,000 in 2070, \$10,400,000 in 2071, \$10,500,000 in 2072, \$10,600,000 in 2073, \$10,700,000 in 2074, \$10,800,000 in 2075, \$10,900,000 in 2076, \$11,000,000 in 2077, \$11,100,000 in 2078, \$11,200,000 in 2079, \$11,300,000 in 2080, \$11,400,000 in 2081, \$11,500,000 in 2082, \$11,600,000 in 2083, \$11,700,000 in 2084, \$11,800,000 in 2085, \$11,900,000 in 2086, \$12,000,000 in 2087, \$12,100,000 in 2088, \$12,200,000 in 2089, \$12,300,000 in 2090, \$12,400,000 in 2091, \$12,500,000 in 2092, \$12,600,000 in 2093, \$12,700,000 in 2094, \$12,800,000 in 2095, \$12,900,000 in 2096, \$13,000,000 in 2097, \$13,100,000 in 2098, \$13,200,000 in 2099, \$13,300,000 in 2100, \$13,400,000 in 2101, \$13,500,000 in 2102, \$13,600,000 in 2103, \$13,700,000 in 2104, \$13,800,000 in 2105, \$13,900,000 in 2106, \$14,000,000 in 2107, \$14,100,000 in 2108, \$14,200,000 in 2109, \$14,300,000 in 2110, \$14,400,000 in 2111, \$14,500,000 in 2112, \$14,600,000 in 2113, \$14,700,000 in 2114, \$14,800,000 in 2115, \$14,900,000 in 2116, \$15,000,000 in 2117, \$15,100,000 in 2118, \$15,200,000 in 2119, \$15,300,000 in 2120, \$15,400,000 in 2121, \$15,500,000 in 2122, \$15,600,000 in 2123, \$15,700,000 in 2124, \$15,800,000 in 2125, \$15,900,000 in 2126, \$16,000,000 in 2127, \$16,100,000 in 2128, \$16,200,000 in 2129, \$16,300,000 in 2130, \$16,400,000 in 2131, \$16,500,000 in 2132, \$16,600,000 in 2133, \$16,700,000 in 2134, \$16,800,000 in 2135, \$16,900,000 in 2136, \$17,000,000 in 2137, \$17,100,000 in 2138, \$17,200,000 in 2139, \$17,300,000 in 2140, \$17,400,000 in 2141, \$17,500,000 in 2142, \$17,600,000 in 2143, \$17,700,000 in 2144, \$17,800,000 in 2145, \$17,900,000 in 2146, \$18,000,000 in 2147, \$18,100,000 in 2148, \$18,200,000 in 2149, \$18,300,000 in 2150, \$18,400,000 in 2151, \$18,500,000 in 2152, \$18,600,000 in 2153, \$18,700,000 in 2154, \$18,800,000 in 2155, \$18,900,000 in 2156, \$19,000,000 in 2157, \$19,100,000 in 2158, \$19,200,000 in 2159, \$19,300,000 in 2160, \$19,400,000 in 2161, \$19,500,000 in 2162, \$19,600,000 in 2163, \$19,700,000 in 2164, \$19,800,000 in 2165, \$19,900,000 in 2166, \$20,000,000 in 2167, \$20,100,000 in 2168, \$20,200,000 in 2169, \$20,300,000 in 2170, \$20,400,000 in 2171, \$20,500,000 in 2172, \$20,600,000 in 2173, \$20,700,000 in 2174, \$20,800,000 in 2175, \$20,900,000 in 2176, \$21,000,000 in 2177, \$21,100,000 in 2178, \$21,200,000 in 2179, \$21,300,000 in 2180, \$21,400,000 in 2181, \$21,500,000 in 2182, \$21,600,000 in 2183, \$21,700,000 in 2184, \$21,800,000 in 2185, \$21,900,000 in 2186, \$22,000,000 in 2187, \$22,100,000 in 2188, \$22,200,000 in 2189, \$22,300,000 in 2190, \$22,400,000 in 2191, \$22,500,000 in 2192, \$22,600,000 in 2193, \$22,700,000 in 2194, \$22,800,000 in 2195, \$22,900,000 in 2196, \$23,000,000 in 2197, \$23,100,000 in 2198, \$23,200,000 in 2199, \$23,300,000 in 2200, \$23,400,000 in 2201, \$23,500,000 in 2202, \$23,600,000 in 2203, \$23,700,000 in 2204, \$23,800,000 in 2205, \$23,900,000 in 2206, \$24,000,000 in 2207, \$24,100,000 in 2208, \$24,200,000 in 2209, \$24,300,000 in 2210, \$24,400,000 in 2211, \$24,500,000 in 2212, \$24,600,000 in 2213, \$24,700,000 in 2214, \$24,800,000 in 2215, \$24,900,000 in 2216, \$25,000,000 in 2217, \$25,100,000 in 2218, \$25,200,000 in 2219, \$25,300,000 in 2220, \$25,400,000 in 2221, \$25,500,000 in 2222, \$25,600,000 in 2223, \$25,700,000 in 2224, \$25,800,000 in 2225, \$25,900,000 in 2226, \$26,000,000 in 2227, \$26,100,000 in 2228, \$26,200,000 in 2229, \$26,300,000 in 2230, \$26,400,000 in 2231, \$26,500,000 in 2232, \$26,600,000 in 2233, \$26,700,000 in 2234, \$26,800,000 in 2235, \$26,900,000 in 2236, \$27,000,000 in 2237, \$27,100,000 in 2238, \$27,200,000 in 2239, \$27,300,000 in 2240, \$27,400,000 in 2241, \$27,500,000 in 2242, \$27,600,000 in 2243, \$27,700,000 in 2244, \$27,800,000 in 2245, \$27,900,000 in 2246, \$28,000,000 in 2247, \$28,100,000 in 2248, \$28,200,000 in 2249, \$28,300,000 in 2250, \$28,400,000 in 2251, \$28,500,000 in 2252, \$28,600,000 in 2253, \$28,700,000 in 2254, \$28,800,000 in 2255, \$28,900,000 in 2256, \$29,000,000 in 2257, \$29,100,000 in 2258, \$29,200,000 in 2259, \$29,300,000 in 2260, \$29,400,000 in 2261, \$29,500,000 in 2262, \$29,600,000 in 2263, \$29,700,000 in 2264, \$29,800,000 in 2265, \$29,900,000 in 2266, \$30,000,000 in 2267, \$30,100,000 in 2268, \$30,200,000 in 2269, \$30,300,000 in 2270, \$30,400,000 in 2271, \$30,500,000 in 2272, \$30,600,000 in 2273, \$30,700,000 in 2274, \$30,800,000 in 2275, \$30,900,000 in 2276, \$31,000,000 in 2277, \$31,100,000 in 2278, \$31,200,000 in 2279, \$31,300,000 in 2280, \$31,400,000 in 2281, \$31,500,000 in 2282, \$31,600,000 in 2283, \$31,700,000 in 2284, \$31,800,000 in 2285, \$31,900,000 in 2286, \$32,000,000 in 2287, \$32,100,000 in 2288, \$32,200,000 in 2289, \$32,300,000 in 2290, \$32,400,000 in 2291, \$32,500,000 in 2292, \$32,600,000 in 2293, \$32,700,000 in 2294, \$32,800,000 in 2295, \$32,900,000 in 2296, \$33,000,000 in 2297, \$33,100,000 in 2298, \$33,200,000 in 2299, \$33,300,000 in 2300, \$33,400,000 in 2301, \$33,500,000 in 2302, \$33,600,000 in 2303, \$33,700,000 in 2304, \$33,800,000 in 2305, \$33,900,000 in 2306, \$34,000,000 in 2307, \$34,100,000 in 2308, \$34,200,000 in 2309, \$34,300,000 in 2310, \$34,400,000 in 2311, \$34,500,000 in 2312, \$34,600,000 in 2313, \$34,700,000 in 2314, \$34,800,000 in 2315, \$34,900,000 in 2316, \$35,000,000 in 2317, \$35,100,000 in 2318, \$35,200,000 in 2319, \$35,300,000 in 2320, \$35,400,000 in 2321, \$35,500,000 in 2322, \$35,600,000 in 2323, \$35,700,000 in 2324, \$35,800,000 in 2325, \$35,900,000 in 2326, \$36,000,000 in 2327, \$36,100,000 in 2328, \$36,200,000 in 2329, \$36,300,000 in 2330, \$36,400,000 in 2331, \$36,500,000 in 2332, \$36,600,000 in 2333, \$36,700,000 in 2334, \$36,800,000 in 2335, \$36,900,000 in 2336, \$37,000,000 in 2337, \$37,100,000 in 2338, \$37,200,000 in 2339, \$37,300,000 in 2340, \$37,400,000 in 2341, \$37,500,000 in 2342, \$37,600,000 in 2343, \$37,700,000 in 2344, \$37,800,000 in 2345, \$37,900,000 in 2346, \$38,000,000 in 2347, \$38,100,000 in 2348, \$38,200,000 in 2349, \$38,300,000 in 2350, \$38,400,000 in 2351, \$38,500,000 in 2352, \$38,600,000 in 2353, \$38,700,000 in 2354, \$38,800,000 in 2355, \$38,900,000 in 2356, \$39,000,000 in 2357, \$39,100,000 in 2358, \$39,200,000 in 2359, \$39,300,000 in 2360, \$39,400,000 in 2361, \$39,500,000 in 2362, \$39,600,000 in 2363, \$39,700,000 in 2364, \$39,800,000 in 2365, \$39,900,000 in 2366, \$40,000,000 in 2367, \$40,100,000 in 2368, \$40,200,000 in 2369, \$40,300,000 in 2370, \$40,400,000 in 2371, \$40,500,000 in 2372, \$40,600,000 in 2373, \$40,700,000 in 2374, \$40,800,000 in 2375, \$40,900,000 in 2376, \$41,000,000 in 2377, \$41,100,000 in 2378, \$41,200,000 in 2379, \$41,300,000 in 2380, \$41,400,000 in 2381, \$41,500,000 in 2382, \$41,600,000 in 2383, \$41,700,000 in 2384, \$41,800,000 in 2385, \$41,900,000 in 2386, \$42,000,000 in 2387, \$42,100,000 in 2388, \$42,200,000 in 2389, \$42,300,000 in 2390, \$42,400,000 in 2391, \$42,500,000 in 2392, \$42,600,000 in 2393, \$42,700,000 in 2394, \$42,800,000 in 2395, \$42,900,000 in 2396, \$43,000,000 in 2397, \$43,100,000 in 2398, \$43,200,000 in 2399, \$43,300,000 in 2400, \$43,400,000 in 2401, \$43,500,000 in 2402, \$43,600,000 in 2403, \$43,700,000 in 2404, \$43,800,000 in 2405, \$43,900,000 in 2406, \$44,000,000 in 2407, \$44,100,000 in 2408, \$44,200,000 in 2409, \$44,300,000 in 2410, \$44,400,000 in 2411, \$44,500,000 in 2412, \$44,600,000 in 2413, \$44,700,000 in 2414, \$44,800,000 in 2415, \$44,900,000 in 2416, \$45,000,000 in 2417, \$45,100,000 in 2418, \$45,200,000 in 2419, \$45,300,000 in 2420, \$45,400,000 in 2421, \$45,500,000 in 2422, \$45,600,000 in 2423, \$45,700,000 in 2424, \$45,800,000 in 2425, \$45,900,000 in 2426, \$46,000,000 in 2427, \$46,100,000 in 2428, \$46,200,000 in 2429, \$46,300,000 in 2430, \$46,400,000 in 2431, \$46,500,000 in 2432, \$46,600,000 in 2433, \$46,700,000 in 2434, \$46,800,000 in 2435, \$46,900,000 in 2436, \$47,000,000 in 2437, \$47,100,000 in 2438, \$47,200,000 in 2439, \$47,300,000 in 2440, \$47,400,000 in 2441, \$47,500,000 in 2442, \$47,600,000 in 2443, \$47,700,000 in 2444, \$47,800,000 in 2445, \$47,900,000 in 2446, \$48,000,000 in 2447, \$48,100,000 in 2448, \$48,200,000 in 2449, \$48,300,000 in 2450, \$48,400,000 in 2451, \$48,500,000 in 2452, \$48,600,000 in 2453, \$48,700,000 in 2454, \$48,800,000 in 2455, \$48,900,000 in 2456, \$49,000,000 in 2457, \$49,100,000 in 2458, \$49,200,000 in 2459, \$49,300,000 in 2460, \$49,400,000 in 2461, \$49,500,000 in 2462, \$49,600,000 in 2463, \$49,700,000 in 2464, \$49,800,000 in 2465, \$49,900,000 in 2466, \$50,000,000 in 2467, \$50,100,000 in 2468, \$50,200,000 in 2469, \$50,300,000 in 2470, \$50,400,000 in 2471, \$50,500,000 in 2472, \$50,600,000 in 2473, \$50,700,000 in 2474, \$50,800,000 in 2475, 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\$59,900,000 in 2566, \$60,000,000 in 2567, \$60,100,000 in 2568, \$60,200,000 in 2569, \$60,300,000 in 2570, \$60,400,000 in 2571, \$60,500,000 in 2572, \$60,600,000 in 2573, \$60,700,000 in 2574, \$60,800,000 in 2575, \$60,900,000 in 2576, \$61,000,000 in 2577, \$61,100,000 in 2578, \$61,200,000 in 2579, \$61,300,000 in 2580, \$61,400,000 in 2581, \$61,500,000 in 2582, \$61,600,000 in 2583, \$61,700,000 in 2584, \$61,800,000 in 2585, \$61,900,000 in 2586, \$62,000,000 in 2587, \$62,100,000 in 2588, \$62,200,000 in 2589, \$62,300,000 in 2590, \$62,400,000 in 2591, \$62,500,000 in 2592, \$62,600,000 in 2593, \$62,700,000 in 2594, \$62,800,000 in 2595, \$62,900,000 in 2596, \$63,000,000 in 2597, \$63,100,000 in 2598, \$63,200,000 in 2599, \$63,300,000 in 2600, \$63,400,000 in 2601, \$63,500,000 in 2602, \$63,600,000 in 2603, \$63,700,000 in 2604, \$63,800,000 in 2605, \$63,900,000 in 2606, \$64,000,000 in 2607, \$64,100,000 in 2608, \$64,200,000 in 2609, \$64,300,000 in 2610, \$64,400,000 in 2611, \$64,500,000 in 2612, \$64,600,000 in 2613, \$64,700,000 in 2614, \$64,800,000 in 2615, \$64,900,000 in 2616, \$65,000,000 in 2617, \$65,100,000 in 2618, \$65,200,000 in 2619, \$65

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS, Cont inued

8. Capital Projects Funds Transfers:

The School Building - Vocational fund, a Capital Project Fund, balance at July 1, 1978 included \$484,312 received from the State of New Hampshire. The balance at July 1, 1979 was approximately 19,000 square feet of Berlin High School floor space into an area vocational center for the communities of Berlin, Gorham and Groveton. During the year ended June 30, 1980, an equity transfer of \$35,000 was made to the General Fund. \$100,000 of the appropriated fund balance represents funds appropriated by the Civ Council for street resurfacing in 1980. The remaining funds, unless appropriated by the City Council for other purposes, must be used to retire the related School Building - 1971 general obligation serial bonds.

Operating transfers to the South Street Bridge Project represents an operating transfer from the Community Development Block Grants Special Revenue Fund. When the East Side School, School Renovation and Main Street Bridge Projects are completed remaining deficits will be transferred to the General Fund and remaining deficits were funded by the General Fund.

9. Federal Aid Anticipation Notes

Capital Projects Funds Federal aid anticipation notes were issued June 27, 1980, at 5.69% interest rate, due on December 30, 1980. During 1980, the maximum amount outstanding was \$2,500,000, the average amount of monthly borrowings was \$2,490,000 and the average interest rate was approximately 7%.

10. General Long-Term Debt Payable:

General obligation bonds outstanding of \$1,600,000 issued to finance a fiscal year-end change authorized under Chapter 172 of the laws of 1975, and general obligation bonds of \$4,310,000 issued to finance the wastewater treatment facility and the industrial development project. Chapter 26 of the laws of 1978 are not includable in the net indebtedness of the City for the purpose of determining the City's legal borrowing limitation.

The wastewater treatment facility general obligation bonds are guaranteed by the full faith and credit of the State of New Hampshire. The State has agreed to subsidize \$3,989,433 of the original bond issue in installments when due.

General obligation serial bonds payable include \$1,575,000 Berlin Water Works bonds which are intended to be repaid from revenues of the Water Works.

10. General Long-Term Debt Payable, continued:

As of June 30, 1980, general obligation debt service serial requirements for principal and interest in future years are as follows:

Years Ending June 30,	Principal	Interest	Total
1981	\$ 720,000	\$ 500,635	\$ 1,220,635
1982	745,000	461,375	1,206,375
1983	735,000	421,340	1,156,340
1984	735,000	381,780	1,116,780
1985	740,000	342,020	1,082,020
1986-1990	2,935,000	1,172,035	4,107,035
1991-1995	2,045,000	518,425	2,563,425
1996-1999	715,000	71,800	786,800
	<u>\$9,370,000</u>	<u>\$3,869,410</u>	<u>\$13,239,410</u>

11. Restatements:

Effective July 1, 1979 the City adopted the policy of reporting encumbrances outstanding at year-end as liabilities. Prior to that date, encumbrances were reported as expenditures. In order to conform to Statement No. 1 Governmental Accounting and Financial Reporting Principles, prior to that date, encumbrances outstanding at year-end had been reported on the balance sheet on a separate line between liabilities and fund balance.

Fund equities of the General Fund and the Special Revenue Funds at June 30, 1979 have been restated for encumbrances outstanding at that date.

If the encumbrances had been properly reflected for the year ending June 30, 1979, expenditures for the year would have been decreased and fund equity at year-end would have been increased by \$145,351 in the General Fund and \$4,847 in the Special Revenue Funds.

CITY OF BERLIN, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS, Continued

12. General Fund - Fund Balance Reserved for Subsequent Year's Expenditures:

The fund balance in the General Fund at June 30, 1980 was reserved in the amount of \$891,835. \$150,000 was appropriated for the 1981 Supplemental Budget. \$123,825 was appropriated to meet the September 1, 1980 Water Treatment Plant bond issue principal and interest payment of the Berlin Water Works. The balance will be utilized for normal operating expenses.

13. Contingencies:

There are various claims and suits pending against the City which arise in the normal course of the City's activities. In the opinion of legal counsel and City management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the City.

14. Related Party Transactions:

The City participates in the operations of the Berlin Airport Authority which is organized as a separate legal entity under the laws of the State of New Hampshire. The Authority is administered by a Board, the majority of whose members are appointed by the Mayor. For the year ended June 30, 1980, the City contributed \$18,720 as its share of the operation of the Authority.

The Berlin Economic Development Council, Inc. (BEDCO) is a nonprofit corporation formed in June 1979 to receive, administer and set policy for EPA Title IX Long-Term Deterioration Funds. The mayor, two councilmen and a city employee are members of a seven-person Executive Committee. BEDCO has loaned \$12,500 to the Industrial Development and Park Authority as of June 30, 1980.

Finance Department

City Comptroller Aline Boucher and her staff are responsible for thousands of financial transactions each year. Financial records are maintained by this department for the City's annual budget in excess of \$10 million. Also maintains records for other funds as per audit report. In addition, this department administers all insurance programs for the City and the school system.

Collection Department

City Collector L. Laurier Rousseau and his staff are responsible for the collection of all taxes and other revenues in excess of \$10 million.

Berlin Public Schools, Berlin, New Hampshire School Calendar, 1980-1981

School
Days

Calendar

Sun. Mon. Tues. Wed. Thur. Fri. Sat.

20

SEPTEMBER

	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

22

OCTOBER

			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

17

NOVEMBER

						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

17

DECEMBER

	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

20

JANUARY

				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

15

FEBRUARY

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

22

MARCH

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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

School
Days

Calendar

Sun. Mon. Tues. Wed. Thur. Fri. Sat.

17

APRIL

			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

21

MAY

					1	2
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

14
185

JUNE

		1	2	3	4	5	6
7	8	9	10	11	12	13	
14	15	16	17	18	19	20	
21	22	23	24	25	26	27	
28	29	30					

JULY

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AUGUST

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16	17	18	19	20	21	22	
23	24	25	26	27	28	29	
30	31						

VACATIONS & HOLIDAYS

Aug. 29	Orientation Day
Sept. 2	Total Staff Orientation
3	First Day of School
Oct. 17	Teachers' Convention
Nov. 11	Veterans' Day
27-28	Thanksgiving Recess
Dec. 24 - Jan 2	Christmas Vacation
Feb. 23 - 27	Winter Vacation
April 20 - 24	Spring Vacation
June 18	Last Day of School

